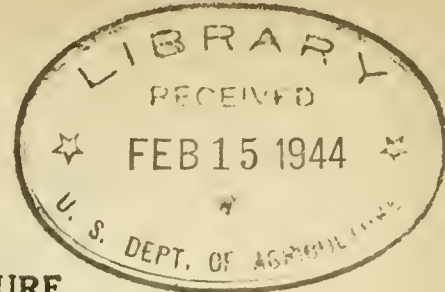


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**UNITED STATES DEPARTMENT OF AGRICULTURE**

**Bureau of Agricultural Economics**

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**Agricultural Economics Bibliography No. 53**

**STATE MEASURES FOR THE RELIEF OF AGRICULTURAL INDEBTEDNESS  
IN THE UNITED STATES, 1933 and 1934**

**Compiled by Margaret T. Olcott and Louise O. Bercaw  
Under the Direction of Mary G. Lacy, Librarian  
Bureau of Agricultural Economics**

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**Washington, D. C.  
June 1934**



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## INTRODUCTION

This compilation supplements Agricultural Economics Bibliography No. 45 published in March 1933 with the title State Measures for the Relief of Agricultural Indebtedness in the United States, 1932 and 1933. The measures included are those providing mortgage and tax sale moratoria; regulating deficiency judgments; regulating the foreclosure procedure for the benefit of the mortgagee; providing for installment payment of taxes with lower interest and penalties for delinquency; providing for extension of time and easier terms for redemption of property sold for taxes; in fact, any measures which tend to keep the farmer from losing his real estate through mortgage foreclosure or tax sale. It does not include legislation providing additional credit for farmers. In making the extracts from the laws an attempt has been made to quote the sections which are pertinent without quoting the sections dealing with the official procedure and records, such as the form of notice, or the methods of making certificates of sale.

The actual statutes of the States have been checked for the 1933 and 1934 regular and special sessions so far as they were available in the U. S. Department of Agriculture and in the Library of Congress up to June 1, 1934. Where the actual laws were not available news items have been quoted indicating the legislation proposed or enacted. Notes of court decisions on the constitutionality of the measures have been added whenever found.

Grateful acknowledgment is made of the assistance of the Legislative Reference Service and the Law Division of the Library of Congress.

Mary G. Lacy, Librarian,  
Bureau of Agricultural Economics,  
U. S. Department of Agriculture.

June, 1934.



STATE MEASURES FOR THE RELIEF OF AGRICULTURAL INDEBTEDNESS  
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ALABAMA

Legislation Enacted - 1933 Special Session

Alabama. Laws, statutes, etc. General laws (and joint resolutions) of the Legislature of Alabama passed at the extraordinary session of 1933 ... commencing Tuesday, January 31, 1933. 249, 50 pp. Birmingham, Birmingham Printing Company, 1933.

Contains also the acts of local and special character passed at this session.

No. 68 - (H. 244 - Green). "An Act to amend Section Three of an Act entitled an Act in reference to and to further provide for the general revenue of the State of Alabama, approved August 22nd, 1923. Be it enacted...

"That Section Three of an Act of the Legislature of Alabama, entitled an act in reference to and to further provide for the general revenue of the State of Alabama, approved August 22, 1923, be and the same is hereby amended to read as follows:

"Section 3. All taxes, unless otherwise provided by law shall become due and payable on the first day of October in each year and shall become delinquent, if not paid before the first day of January succeeding, except in cases when parties have moved or are about to move from the county, and except in cases when parties are closing out or going out of business, and except in cases when insolvency is impending, and except in cases where goods, wares and merchandise are advertised for sale at auction, bankrupt, insolvent, assignment, or fire sales, or where said goods, wares and merchandise are advertised for sale for the satisfaction of creditors, or as closing out or going out of business sale, or in any way where a person is disposing of substantially all of his taxable property in the county in which cases such taxes shall become due and payable at once. Advertisements in the newspapers or otherwise, of a sale of any personal property as a closing out sale, fire sale, bankrupt sale, or any sale of like character shall be prima facie evidence that the collection of taxes due on such property so advertised is endangered within the meaning of this section. Provided, however, that in all counties in this state where the total assessed value of property returned for taxation exceeds the sum of 250 million dollars as shown by the records of the Tax Assessors of such counties, and in all counties which may hereafter have properties returned for taxation in the amount of 250 million dollars or more in assessable values as shown by the books of the Tax Assessors of such counties, all tax payers shall have the option and privilege of paying to the Tax Collectors of such counties, between October 1 and December

31, both inclusive, an installment of one-half of the total amount of tax and accrued interest and fees due by him on October 1, 1933 and on October 1 of each year thereafter; and further that it shall be the duty of the Tax Collector in each of such counties to accept from the tax payer an installment of one-half of the taxes and fees due by said tax payer, and give him a receipt therefor and that the Tax Collector in all such counties shall not be required to make his final settlement until the first day of December of the calendar year.

"Approved March 15, 1933." -p. 59.

No. 77 - (H. 68 - Taylor). "An Act to amend Section 3109 of the Code of Alabama, 1923, relative to the time allowed for the redemption of real property. Be it enacted...

"That Section 3109 of the Code of Alabama of 1923 be and the same is hereby amended so as to read as follows: Section 3109. (2313) (4090) (607) - Persons entitled to, and the time allowed for redemption.- Real Estate sold for taxes and purchased by the state may be redeemed at any time before the title passes out of the state, or if purchased by any other purchaser, may be redeemed at any time within three years from the date of this sale by the owner, his heirs or personal representatives, or by any mortgagee or purchaser of such lands, or any part thereof, legal or equitable, in severalty or as tenant in common, including a judgment creditor, or other creditor having a lien thereon, or on any part thereof; and an infant or insane person entitled to redeem at any time before the expiration of three years from the sale, may redeem at any time within one year after the removal of his disability; and such redemption may be of any part of the lands so sold, which includes the whole of the interest of the redemptioner. If the mortgage or other instrument creating a lien under which a party seeks to redeem is duly recorded at the time of said tax sale, the said party shall, in addition to the time herein specified, have the right to redeem said real estate sold, or any portion thereof covered by his mortgage or lien, at any time within one year from the date of written notice at tax sale, served upon such party, and notice served upon either the original mortgagee or lien holder or their transferee of record, or their heirs, personal representatives, or assigns, shall be sufficient notice. This Act shall take effect upon its passage.

"Approved March 20, 1933." - p. 74.

No. 132 - (H. 424 - Bradford (Jefferson)). "An Act to amend Section 3, 6, 7 and 10 of an Act entitled, 'An Act to provide in all Counties in this State having a population of three hundred thousand, (300,000) inhabitants or more according to the last or any subsequent Federal census for an action of ejectment to recover possession of real property, and regulate the proceedings in such action by a purchaser of real property at mortgage foreclosure sale, or by one claiming under such purchaser,' approved June 22, 1931. Be it enacted...

"That Sections 3, 6, 7 and 10 of an Act entitled, 'An Act to provide in all Counties in this State having a population of three hundred thousand, (300,000) inhabitants or more according to the last or any subsequent Federal census for an action of ejectment to recover possession of real property, and regulate the proceedings in such action by a pur-



chaser of real property at mortgage foreclosure sale, or by one claiming under such purchaser,' approved June 29th, 1931, be amended to read as follows:

"Section 3. That when service of summons and complaint in such action is had upon the defendant, as provided for herein, the defendant must answer, plead or demur to the complaint within thirty days from the date of service, and should the defendant desire a jury trial, a demand for such trial must be made and filed with the Clerk of the Court within thirty days from the date of service of the summons and complaint. When the defendant files and appearance, the Clerk of the Court must set such action down for trial, as a preferred case, if the court is in session, on the next monthly printed docket from the date such appearance is entered by the defendant. When the court is not in session, such action shall be set down for trial by the Clerk as a preferred case on the next monthly printed docket thereafter.

"Section 6. That should the defendant desire not to surrender possession upon the expiration of said 10 days period but should desire to file an appeal, he must file with the clerk of the court, a good and sufficient bond with sureties approved by the clerk of the court, and payable to the plaintiff in double the amount of the annual rental value of said property as ascertained by the court, or jury, and the damages assessed and accrued court costs. Said bond must be filed with the clerk of the court within thirty days after judgment is rendered. Said bond shall be conditioned upon the successful prosecution of the appeal by him from said judgment, and the payment of said judgment with the costs, damages, and the rental value of such property pending such proceedings should he fail therein.

"Section 7. That the defendant shall have the right, after the giving of the bond as herein provided, to appeal from said judgment of the court within thirty days from the date of judgment or within thirty days from the date any motion for a new trial is over-ruled.

"Section 10. Judgment by default upon the expiration of said thirty days, and all other proceedings and defenses applicable in ejectment suits, except as modified or changed by this act, shall be and remain in full force and effect, and the rights and remedies herein given are cumulative and in addition to any rights and remedies now existing."

"Approved April 11, 1933." -pp. 122-123.

No. 193 - (H. 377 - Barber). "An Act to authorize and require the tax collector of the several counties of the State to accept and receipt for any moneys tendered to them in partial payment of advalorem taxes at any time before the sale of the properties liable therefor. Be it enacted...

"Section 1. That Tax Collectors of the several counties of the State are authorized and required to accept any moneys tendered to them in partial payment of advalorem taxes collectible by them at any time before the sale of the properties liable therefor, provided that said payment shall be an amount not less than one-fourth of the total amount of taxes due provided, however, that no such payment shall be made, nor shall same be accepted by the Tax Collectors, unless such payment shall amount to at least one-fourth of the total amount of taxes due on October 1st of each

year hereafter. They shall credit the amount so paid first upon accrued cost if any, then upon interest if any accrued, and then upon the principal of the taxes owing. They shall give to the person paying the same a receipt for the amount so paid. Provided nothing herein shall be construed to postpone the payment of such taxes nor to waive any lien or right of enforcement of collection...

"Section 4. This Act shall go into effect upon its passage and approval.

"Approved April 19, 1933." -pp. 209-210.

## ARIZONA

### Legislation Enacted - 1933 Regular and Special Sessions

Arizona. Laws, statutes, etc. Order of acts... [regular and special sessions of the eleventh legislature of the State of Arizona] Mimeogr. [Phoenix, 1933]

Chapter 29 (Sub. H. B. 167). "An Act Declaring the existence of an emergency, and providing procedure in actions and foreclosure of real estate mortgages. Be it enacted...

"Sec. 2. In all actions for the foreclosure of real estate mortgages now pending, in which final judgment has not been rendered, and in all actions hereafter commenced for the foreclosure of real estate mortgages, or on notes secured thereby, executed prior to the passage of this act, in any court in the state of Arizona, said court, upon application of either the plaintiff or the defendant in such action, provided said defendant is not in default for want of pleading, unless upon hearing of said application good cause is shown to the contrary, may order such cause continued for a period not longer than two years from the date this act becomes effective.

"Sec. 3. In all actions now pending in which default has been entered but no judgment signed, the plaintiff or defendant shall have ten days from date upon which this act becomes effective in which to file said application for continuance. Upon an order of continuance, as provided in this act, the court shall make such order or orders for the possession of the real estate involved in said action, giving preference to the owner or owners in possession, determining fair rental terms to be paid by the party or parties to be in possession, and application for distribution of the rents, income and proceeds from said real estate, and make such provisions for the preservation of said property as in the discretion of the court may seem just and equitable during the continuance of said cause. Said order shall provide that such rent, income or proceeds shall be paid to and distributed by the clerk of the superior court of the county in which said suit is pending, and further provide that in such distribution the taxes, insurance, cost of maintenance and up-keep of said real estate shall be paid in the priority named and the balance distributed as the court may direct; provided, however, that the court shall, upon a substantial violation of its order, or for other good and sufficient cause, set aside said order of continuance, and the cause shall proceed to



trial as by law now provided.

"Sec. 4. The court may, upon such terms and conditions as in its discretion seem just, advisable or equitable, suggest and recommend conciliation or arbitration between the parties to the action.

"Sec. 5. The provisions of this act shall not be construed to apply to any suit for the foreclosure of a mortgage or on notes secured thereby, owned by the superintendent of banks of Arizona, in his official capacity, or his assigns or any person claiming through or under him.

"Sec. 6. To preserve the public peace, health and safety, it is necessary that this act shall become immediately operative. It is therefore declared to be an emergency measure, and shall take effect upon its passage in the manner provided by law.

"Approved March 4th, 1933."

Chapter 60 (H. B. 12). "An Act relating to the acceptance of partial payments on taxes and amending Sec. 3094, Revised Code of 1928. Be it enacted...

"Section 1. Sec. 3094, Revised Code of 1928, is hereby amended to read as follows:

"Sec. 3094.... Upon completion of the assessment and tax roll, the chairman of the board of supervisors shall immediately affix thereto, under his hand, a warrant, commanding the county treasurer to collect from the several persons named in said roll, one-half of the taxes set opposite their respective names, on or before the first Monday in November, and the other one-half on or before the first Monday in May, next following. The board shall immediately charge to the county treasurer, in a book kept for that purpose, the totals of all taxes levied on said roll. The said assessment and tax roll and the cross index shall be delivered to the county treasurer on or before the first Monday in September. The term 'roll' shall mean the assessment and tax roll. The roll, with the warrant affixed, shall be the authority of the treasurer to collect the taxes therein levied; provided, that at any time before either of said installments becomes delinquent, the county treasurer shall accept a partial payment or payments thereon in an amount not less than ten per cent of such installments, provided, however, that no partial payment shall be accepted in the amount of less than five (\$5.00) dollars and shall credit the taxpayer with the same, and if any part of said tax, or of any installment thereof, remains unpaid at the date of delinquency, such delinquency shall relate only to the amount remaining unpaid...

"Approved March 15, 1933."

Chapter 72 (H. B. 116). "An Act relating to the sale of property for delinquent taxes, and amending Section 18, Chapter 103, Session Laws 1931; and declaring an emergency. Be it enacted...

"Section 1. Sec. 18, chapter 103, Session Laws 1931, is hereby amended to read as follows:

"Sec. 18. (a) All real property upon which the taxes, including personal property taxes secured thereby, are unpaid and delinquent, shall be subject to sale as herein provided...

"(b) All taxes now levied against real property which shall be delinquent on June 1, 1933, may be paid in twenty equal semi-annual

instalments during and within a period of ten years, beginning on the first Monday in November, 1933, provided that such real property taxpayer at the time of any such semi-annual due date shall not then be delinquent in the payment of any current state, county, city or town tax levied after the date of the passage and approval of this act against the property involved... The amount or amounts of any such taxes so delinquent on said date of June 1, 1933, upon which the taxpayer shall elect to pay the taxes as provided herein, shall bear interest at the rate of 6 per cent per annum. Any taxpayer may pay the entire amount or amounts due at any time, and if so paid the interest shall be computed only to the date of payment. If any taxpayer, having elected to comply with the provisions of this act, shall become delinquent in two or more of such semi-annual payments, then the entire amount of such delinquent taxes shall become due, and the county treasurer shall proceed with the sale of such property, as provided in paragraph (a) of this section. The taxes on any real property which shall have been advertised or sold for taxes prior to June 1, 1933, and upon which the period of redemption shall not have expired, may, except where sale has been made to private persons and certificate of purchase issued, be paid within the times, under the conditions, and in the manner herein provided for the payment of taxes delinquent on June 1, 1933, and the period of redemption on any such real property is hereby extended accordingly. A compliance with the terms hereof by a purchaser of real estate at a foreclosure sale shall be sufficient compliance with the terms of section 3116 of the Revised Code of 1928 as to entitle such purchaser to a certificate of purchase, and to a deed thereto upon the expiration of the period of redemption, in the event such property is not redeemed.

"Sec. 2. To preserve the public peace, health and safety, it is necessary that this act shall become immediately operative. It is therefore declared to be an emergency measure, and shall take effect upon its passage in the manner provided by law.

"Approved March 17, 1933."

Chapter 88 (H. B. 115). "An Act relating to judgment of foreclosure, and amending Sec. 2324, Revised Code of 1928. Be it enacted...

"Section 1. Sec. 2324, Revised Code of 1928, is hereby amended to read as follows:

"Sec. 2324... When a mortgage or deed of trust is foreclosed, the court shall render judgment for the entire amount found to be due, and must direct the mortgaged property, or so much thereof as is necessary, to be sold to satisfy the same; provided, that when a note, secured by a first mortgage or deed of trust on real property, is foreclosed and the property sold to satisfy such judgment, no deficiency judgment can be had against the defendant unless the complaint specifically asks for a deficiency judgment. If such deficiency judgment is contested by the defendant, the plaintiff must prove on the trial that at the time the note and mortgage, or deed of trust, were executed the real property was not of a value in excess of the amount remaining due on the note or that the depreciation in value was caused by some act of the defendant or the original mortgagor, and the question of such value shall be a question of fact. If the court or a jury selected to try the action



finds that the plaintiff has failed to establish such fact, then the judgment shall state that no deficiency can be had against the defendant should the sale of the real property not be sufficient to satisfy the amount of the note and mortgage, or deed of trust, or other sums mentioned in said mortgage or deed of trust. When such value is contested and judgment is in favor of the plaintiff, then the court or the jury shall find the value of the real property at the time the mortgage or deed of trust was given, and the plaintiff shall not be entitled to a deficiency judgment for an amount greater than the difference between the value so found and the amount due on the note and mortgage, or deed of trust.

"Approved March 18, 1933. Referendum ordered To be submitted to vote of people. October 3, 1933."

### ARKANSAS

#### Legislation Enacted - 1933 Regular Session.

Arkansas. Laws, statutes, etc. Acts, concurrent resolutions, memorials and proposed constitutional amendments of the forty-ninth general assembly of the State of Arkansas. Passed at the session held ... convening on the 9th day of January, 1933, and adjourning on the 9th day of March, 1933. 905 pp. Little Rock, Democrat Printing & Litho. Co. 1933.

Act. 15 (S. B. 16). "An Act to extend the time allowed for redemption of real property from sale for delinquent levee and/or drainage district taxes and to allow redemption without the payment of penalty and for other purposes. Be it enacted...

"Section 1. That the time allowed for the redemption of real property from sale for delinquent levee and/or drainage district taxes for the years 1929, 1930 and 1931, be, and the same is hereby extended for a term of two years from the date on which the period of redemption from such sales expire under Statute in effect prior to the passage of this Act, and as more particularly provided by Section 2 of Act No. 359 of the Acts of the General Assembly of the State of Arkansas, for the year 1925. Provided, that this extension shall not apply in any case where the period of redemption from such sales has already expired.

"Section 2. The owners, mortgagees and/or other lien holders, of any property delinquent for levee and/or drainage district taxes for the years 1929, 1930, 1931, and 1932, or either of them, shall be entitled to redeem said property from such delinquencies due any one or all of such districts within the time provided by this Act upon payments of specified amounts...

"Section 4. No levee and/or drainage district shall sell property acquired by purchase at sale for delinquent taxes due said district for the years 1929, 1930, and 1931, or either of them, which property has not forfeited to said district for one year or more prior to the year 1929, except and unless notice has been mailed to the last known address of the former owners, mortgagees and/or other lien holders of record, of such property, at least thirty days prior to said sale, and said interested parties have refused or failed to redeem or repurchase said property...

"Section 6. This Act shall not be construed as repealing any existing law, but is to be construed as an emergency relief measure due to the present period of distress, and existing laws are hereby suspended during the operation of this Act, and this Act shall be, and remain in full force and effect for a period of two years from and after its passage, and not thereafter..."

Approved February 6, 1933. -pp. 36-41.

Act 21 (S. B. 154). "An Act to regulate the foreclosure of mortgages. Be it enacted..."

"Section 1. Answers in suits to foreclose mortgages, deeds of trust or pledges executed prior to January 1, 1933, shall not be due until three months after the service of summons or the publication of the warning order.

"Section 2. On account of the congestion of court dockets by foreclosure suits, and to provide time for trying other cases, foreclosure decrees, and decrees confirming foreclosure sales, shall only be rendered during the first three days of the regular term of the court as fixed by law.

"Section 3. In fixing the time when a sale is to be made under a foreclosure decree, the court shall have regard to economic conditions, and shall fix the date of sale at a time that will insure, if possible, a fair price for the property, having due regard to the interests of both the creditor and the debtor.

"Section 4. Before confirming a sale the court shall ascertain whether or not, on account of economic conditions, or the circumstances attending the sale, a fair price, with reference to the intrinsic value of the property, was obtained. If it is made to appear to the court that a better price could be obtained at a resale, or if anyone agrees to bid a substantially higher amount at a resale, the court shall order a resale on such terms as the court may require.

"Section 5. As this act is for the relief of the congested dockets of the Chancery Courts of the State, an emergency is hereby declared, and this act shall take effect and be in force from and after its passage.

"Approved February 9, 1933." -pp. 47-48.

Act 46 (H. B. 316). "An Act to regulate the collection of improvement District Taxes... Be it enacted..."

"Section 1. Hereafter all taxes in levee, drainage and road districts shall be collected at the time and in the manner and by the officers specified in the statutes creating them, or under which they were organized, and the duty to promptly extend and collect such taxes may be enforced by a mandamus, or by a mandatory injunction in equity, at the instance of any landowner in the district, the trustee in any deed of trust securing the bonds of the district, the holder of any bond as to which the district has defaulted in the payment of interest or principal, or any other creditor of the district. The remedies herein provided shall be exclusive, and all laws providing for or authorizing the appointment of a receiver for any such district are hereby repealed, and no court shall appoint a receiver to collect levee, drainage or road district taxes.



"Section 2. As this act is intended to prevent abuses in the administration of justice, to require improvement district officers to perform their legal duties, and to relieve the lands in improvement districts from the payment of unnecessary expenses, an emergency is hereby declared and this act shall take effect and be in force from and after its passage.

"Approved February 18, 1933." -pp. 126-127.

Act 57 (S. B. 21). An Act to prevent deficiency judgments being rendered in any foreclosure proceeding brought in any court in the State and to provide that the court may appoint owners of said property as receivers, etc.

Held unconstitutional by the Supreme Court. -p. 158.

News items on this decision are given in the Wall Street Journal, June 21, 1933, p. 8, col. 2; and Commercial & Financial Chronicle 137: 237. July 8, 1933.

Act 79 (H. B. 502). "An Act to regulate the collection of improvement district taxes... Be it enacted...

"Section 1. Hereafter all taxes in municipal, bridge, suburban and road maintenance improvement districts shall be collected at the time and in the manner and by the officers specified in the statutes creating them, or under which they were organized, and the duty to promptly extend and collect such taxes may be enforced by a mandamus, or by a mandatory injunction in equity, at the instance of any landowner in the district, the trustee in any deed of trust securing the bonds of the district, the holder of any bond as to which the district has defaulted in the payment of interest or principal, or any other creditor of the district. The remedies herein provided shall be exclusive, and all laws providing for or authorizing the appointment of a receiver for any such district are hereby repealed, and no court shall appoint a receiver to collect municipal, bridge, suburban or road maintenance district taxes.

"Section 2. As this act is intended to prevent abuses in the administration of justice, to require improvement district officers to perform their legal duties, and to relieve the lands in improvement districts from the payment of unnecessary expense, an emergency is hereby declared and this act shall take effect and be in force from and after its passage.

"Approved March 7, 1933." -pp. 230-232.

Act 252 (S. B. 91). "An Act providing a period of redemption from land sales for delinquent taxes in municipal improvement districts." -pp. 790-791.

Became a law without the Governor's signature on March 30, 1933.

Permits land to be redeemed at any time within four years by the payment of the sale price and six (6) per cent interest per annum.

Act 280 (H. B. 20). An Act to reduce the penalty on tax delinquent real estate, to extend the time for the redemption thereof, etc.

Referendum petition filed May 12th, 1933. -p. 872.

Act 102 (S. B. 100). "An Act to extend the exemption laws of this state. Be it enacted...

"Section 1. All moneys paid or payable to any resident of this state as the insured or beneficiary designated under any insurance policy or policies providing for the payment of life, sick, accident and/or disability benefits shall be exempt from liability or seizure under judicial process of any court, and shall not be subjected to the payment of any debt by contract or otherwise by any writ, order, judgment, or decree of any court, provided, that the validity of any sale, assignment, mortgage, pledge or hypothecation of any policy of insurance of if any avails, proceeds or benefits thereof, now made, or hereafter made, shall in no way be affected by the provisions of this act.

"Section 2. All laws and parts of laws in conflict herewith are hereby repealed, provided however, that nothing in this act shall be construed to repeal, modify or alter the provisions of Acts 76 and 141 of the Acts of the General Assembly of 1931...

"Approved March 16, 1933." -pp. 321-322.

#### Legislation - 1933 Special Session.

A bill [1933 Special session] permits redemption of tax forfeited real estate on payment of 1 year's taxes without penalty, if paid before next January 1st. Washington Evening Star, Sept. 3, 1933.

Not seen. Recorded in Legislative Reference Service, Library of Congress. No record found of action on this bill.

#### Legislation Enacted - 1934 Special Session.

Act no. 3 [1934 Special session] signed - extending until Jan. 15th time to redeem delinquent lands lying within the Southeast Arkansas Levee District and Cyprus Creek Drainage District. Arkansas Gazette, Apr. 14, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

"The only bill of importance passed thus far by the Legislature [1934 Special session] and signed by the Governor is Senate bill no. 1, allowing delinquent taxpayers until April 10 to redeem tax-forfeited lands by the payment of one year's taxes." - Star, Jan. 14, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

### CALIFORNIA

#### Legislation Enacted - 1933 Regular Session.

California. Laws, statutes, etc. Statutes of California, 1933. Constitution of 1879 as amended. Measures submitted to vote of electors 1932, 1933. General laws, amendments to codes, resolutions and constitutional amendments. Passed at the regular session of the fiftieth legislature, 1933. 3491 pp. Sacramento, California State Printing Office, 1933.

Chapter 30. "An Act relating to and providing for a moratorium in respect to the sale of farms, dwelling houses and outbuildings, whether on execution, under power of sale contained in a mortgage or deed of



trust or in an action for the recovery of a debt or the enforcement of a right secured by mortgage or other lien, and declaring the urgency thereof, to take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. From the date this act takes effect until sixty days thereafter, no sale on execution or under power of sale contained in any mortgage or deed of trust or by direction of court in an action for the recovery of a debt or the enforcement of a right secured by mortgage or other lien, shall be made of the dwelling house in which the owner resides or of any of the necessary outbuildings, or of the land upon which situated and necessary for the convenient use thereof, or of land used by the owner in farming or ranch operations conducted by him or under his immediate supervision, or of any interest therein or in either thereof. 'Owner' as used herein includes the debtor, mortgagor or trustor or his successor in interest in respect to such dwelling house, outbuildings or land. Any such sale held contrary to the provisions of this act, or any deed given or executed pursuant to any such sale, is void.

"Sec. 2. Notwithstanding any provision of law or any obligation or agreement affected by the provisions of this act, the period of time during which proceedings must be instituted or a sale had on execution or under power contained in any mortgage or deed of trust or by direction of court in an action for the recovery of a debt or the enforcement of a right secured by mortgage or other lien is hereby extended for sixty days, and any such sale heretofore set for a date which occurs during the period of time mentioned in section 1 of this act may legally and effectually be postponed to a date subsequent to the expiration of said period of time. The owner has not the right to waive any of the provisions or benefits of this act. Any such waiver by or for the owner is wholly null, void and ineffectual, whether executed heretofore or hereafter or before or after the event...

"Approved by the Governor March 10, 1933. In effect immediately."  
-pp. 307-308.

Chapter 45. "An Act to amend section 3716 of the Political Code, relating to the operation of taxes as a judgment or lien against property..."

"The people of the State of California do enact as follows:

"Section 1. Section 3716 of the Political Code is hereby amended to read as follows:

"3716. Every tax has the effect of a judgment against the person, and every lien created by this title has the force and effect of an execution duly levied against all property of the delinquent; the judgment is not satisfied nor the lien removed until the taxes are paid or the property sold for the payment thereof; provided, that the lien of every tax whether now existing or hereafter attaching shall cease to exist for all purposes after thirty years from the time said tax became a lien;

"And provided further that every tax whether now existing or hereafter levied shall be conclusively presumed to have been paid after thirty years from the time the same became a lien, unless the property subject thereto has been sold in the manner provided by law for the payment of said tax.

"Sec. 2. This act is enacted pursuant to and by virtue of the provisions of section 31b of Article IV of the Constitution, relating to tax

liens, and is not intended as a disavowal of the validity of Chapter 108 of the Statutes of 1931, amending section 3716 of the Political Code.

"Approved by the Governor April 1, 1933. In effect August 21, 1933."  
-pp. 333-334.

Chapter 100. "An Act to extend the time for the payment of taxes for the period of sixty days and declaring the urgency thereof...

"The people of the State of California do enact as follows:

"Section 1. The time for the payment of taxes upon all real property which became due and payable on January 20, 1933, is hereby extended for a period of sixty days.

"Sec. 2. The time for computing or determining delinquencies and penalties and the time for performing acts or duties by public officials with relation thereto, which is dependent or based upon the payment of any real property taxes on or before April 20, 1933, is hereby extended to and including June 20, 1933.

"None of the provisions of this act shall apply to or in, nor to taxes or payment of taxes of any consolidated city and county operating under a freeholder charter adopted under the provisions of section 8 of Article XI of the State Constitution, which charter prohibits the drawing of any warrant against any fund of the city and county in which there is an insufficient unencumbered balance for the payment thereof. Provided, the legislative body of any such consolidated city and county shall by resolution provide for the payment of the tax mentioned herein in installments, the first of which said installments shall not exceed fifty per cent of the said tax, and the last of which said installments shall be payable not later than June 20, 1933, and the penalties now provided by law for the nonpayment of a second installment of taxes shall attach to each such installment for the nonpayment thereof...

"Approved by the Governor April 17, 1933. In effect immediately."  
-pp. 555-556.

Chapter 103. "An Act to extend the time for the payment of taxes and special assessments to or for cities, counties, cities and counties, all districts, and other public corporations, for the period of sixty days, and declaring the urgency thereof, and providing same shall take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. The time for the payment of taxes on real property to or for any city, county, city and county, all districts or other public corporations, in all cases where such taxes become due and payable January 20, 1933, is hereby extended for a period of sixty days.

"Sec. 2. The time for the payment of taxes on real property, and any unpaid taxes on personal property secured thereby, to or for any city, in all cases where such taxes become due and payable subsequent to January 1, 1933, and not now delinquent, and prior to October 1, 1933, is hereby extended for a period of sixty days; provided this act shall not apply to any city, or consolidated city and county, governed under a freeholders' charter, until the legislative body thereof has elected to come under its



provisions by the adoption of a resolution or ordinance to that effect. If this last proviso be declared unconstitutional by final judgment of a court of competent jurisdiction, such decision shall not affect the validity of any other provision of this act.

"Sec. 3. The time at which any of the taxes mentioned in this act become delinquent and subject to penalties, is hereby extended for a period of sixty days from and after the present date of delinquency, and the time for performing acts or duties by public officials with relation to the collection of taxes is hereby extended accordingly.

"Sec. 4. The provisions of this act shall apply to all special assessments for street and other improvements which are collectible at the same time and in the same manner as property taxes are collected, and which are set forth on the same tax bill and made subject to the same penalties for delinquency...

"Approved by the Governor, April 19, 1933. In effect immediately."  
-pp. 559-560.

Chapter 263. "An Act to prohibit until January 1, 1934, sales under certain mortgages and deeds of trust for default in the payment of the principal sum of obligations secured thereby, to extend the statute of limitations upon such obligations, to make voidable at the instance of the owner any sale made in violation of the act, to prescribe the time within which an action to avoid such a sale may be brought, and to declare the urgency hereof...

"The people of the State of California do enact as follows:

"Section 1. Until January 1, 1934, no sale shall be made under any power of sale contained in any mortgage or deed of trust heretofore executed upon real property improved with a single family dwelling, nor shall any sale be made under any final decree of foreclosure rendered in any action to foreclose a mortgage heretofore executed upon real property improved with a single family dwelling, in any case in which the only default in the performance of the obligation for which said mortgage or deed of trust was given as security consists solely of the failure to pay when due the principal sum of such obligation.

"Nothing contained in this act shall prevent the acceleration, by reason of the nonpayment of taxes, interest or insurance, of the entire obligation secured by any such mortgage or deed of trust, nor prevent the sale thereunder by reason of such default.

"Sec. 2. In all cases in which the time within which an action upon any obligation founded upon a written instrument secured by a mortgage or deed of trust upon real property may be commenced would expire by virtue of section 337 of the Code of Civil Procedure during the period extending between the date upon which this act takes effect and the first day of January, 1934, such time is hereby extended so as not to expire until March 1, 1934.

"Sec. 3. Any sale of real property under a deed of trust or mortgage with power of sale made in violation of this act shall be voidable, except as against a bona fide purchaser or encumbrancer for value, at the instance of the record owner of such real property at the time of such sale; provided that any action to avoid such sale or any deed executed pursuant

thereto must be brought within one year of the date of such sale...

"Approved by the Governor, May 9, 1933. In effect immediately."  
-pp. 795-796.

Chapter 338. "An Act relating to and providing for a moratorium with respect to forfeitures of State school lands as provided for in section 3513 of the Political Code, and declaring the urgency thereof, to take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. A moratorium is hereby declared with respect to the forfeiture of State school lands effective on the date of the approval of this act and terminating upon the thirty-first day of December, 1934; provided, however, that this act shall not be construed as otherwise modifying the provisions of section 3513 of the Political Code, and during the period of the moratorium herein declared, the obligations contained in outstanding certificates of purchase to pay interest shall not be affected by this act, and any and all penalties which have accrued, or which may accrue during the period of this moratorium herein declared, on account of failure to pay interest as provided for in section 3513 of the Political Code, shall not be affected by this act...

"Approved by the Governor May 15, 1933. In effect immediately."  
-pp. 927-928.

Chapter 407. "An Act to amend section 10 of the Political Code, relating to holidays, to validate the acts of public officers made, done or performed on certain holidays and to declare that this act shall take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. Section 10 of the Political Code is hereby amended to read as follows:

"10. Holidays within the meaning of this code, are every Sunday, the first of January, twelfth day of February, to be known as Lincoln Day, twenty-second day of February, thirtieth day of May, fourth day of July, ninth day of September, first Monday in September, twelfth day of October, eleventh day of November, known as 'Armistice Day,' twenty-fifth day of December, every day on which an election is held throughout the State, and every day appointed by the President of the United States or by the Governor of this State for a public fast, thanksgiving or holiday; provided that on any day appointed by the President or by the Governor as a special or limited holiday all courts, public schools and public offices of this State and of any city, county, city and county, township, district, or political subdivision thereof shall be open and shall function in their normal and usual manner and all other public functions shall be performed as on days which are not holidays and all contracts shall be performed and business transacted as usual except only as to or by the particular class of business or persons expressly limited or restricted by the provisions of the proclamation appointing or declaring such special or limited holiday. A special or limited holiday is hereby defined as a holiday applying only to a special class or classes of business, or a special class or classes of persons, and not appointed to be generally observed throughout the State by all classes of business and all classes of persons...



"Approved by the Governor May 16, 1933. In effect immediately."  
-pp. 1034-1036.

Chapter 437. "An Act to amend section 3771, and to repeal section 3899 of the Political Code, relating to taxes, penalties, and costs, and the sale of property to the State, therefor...

"The people of the State of California do enact as follows:

"Section 1. Section 3771 of the Political Code is hereby amended to read as follows:

"3771. On the day and hour fixed for the sale in the delinquent tax list, all property upon which the taxes and assessments of all kinds, penalties and interest have not been fully paid, except as provided in section 3814 of this code, shall by operation of law and the declaration of the tax collector, be sold to the State, and said tax collector shall make in appropriate columns on the delinquent list, opposite each parcel of land to be sold an entry, 'Sold to the State,' the date of sale, and the total amount for which such parcel of land was sold, and he shall be credited with the amount thereof in his settlement, made pursuant to sections 3797, 3799; provided, that on the day of sale the owner or person in possession of any property offered for sale for taxes due thereon, may pay the taxes, penalties, and costs due; provided, further, that no suit shall be brought against the owner or person in possession of said property to recover any taxes, assessments, penalties, or costs if said property is real property.

"Sec. 2. Section 3899 of the Political Code is hereby repealed.

"Approved by the Governor May 18, 1933. In effect August 21, 1933."  
-p. 1135.

Chapter 591. "An Act relating to penalties for nonpayment of taxes for the fiscal year 1932-33, relating to the publication of the delinquent list and addenda thereto, relating to the period of redemption and the sale of property delinquent in the payment of such taxes, extending the time for the performance of all acts and duties of public officials with relation thereto, declaring the urgency of this act and providing that it shall take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. Notwithstanding the provisions of sections 3764 and 3771, and other provisions of the Political Code, the time of publication of the delinquent list and the time of sale for delinquency in the payment of either that installment of taxes for the fiscal year 1932-33 which became delinquent December 5, 1932, or that installment of taxes which became payable January 20, 1933, or both such installments, and the time of performance of duties of any officer charged with the collection of such taxes, shall be extended and postponed for a period of sixty-one days. In all other particulars, all sales to the State for delinquency in payment of taxes for the fiscal year 1932-33 shall be held and conducted in the manner prescribed in said code.

"Sec. 2. If either or both of the installments of such taxes are not paid on or before June 20, 1933, said property may be redeemed by paying to the county treasurer taxes, penalties, interest and costs as provided by said code, in all respects as though the time of payment and sale had not been extended.

"Sec. 3. Notwithstanding the provisions of sections 3764 and 3771a of said code, the time of publications of the addenda to the delinquent tax list and of the notice of sale of all properties which were sold to the State for delinquent taxes in the year 1923 on which taxes remain unpaid, and also the time of such sale, is hereby extended and postponed for a period of sixty-one days.

"Sec. 4. Notwithstanding the provisions of section 3764 of said code, sales of property sold to the State for delinquency in payment of taxes for the fiscal year 1932-33 shall be made in the year 1938, at the same time and in the same manner as if no extension of time or postponement of sale to the State, in accordance with the terms of this act, had been made. The words 'five years' as used in said section 3764 shall be construed to mean and include the period of time that will elapse between the actual date of such sale in the year 1933 and the time fixed by law for the sale by the State of such property in the year 1938.

"Sec. 5. The provisions of this act, as far as they may be applicable, shall apply also to those cities, counties, cities and counties, and other political subdivisions and to the acts of the public officials thereof, in any case in which the date or dates of payment and delinquency of taxes and the time for performing acts or duties by public officials in relation thereto, was extended by chapter 103 of the Statutes of 1933...

"Approved by the Governor May 26, 1933. In effect immediately."  
-pp. 1520-1522.

Chapter 612. "An Act to amend sections 3746, 3751, 3756, 3817 and 3817a of the Political Code, relating to property tax delinquencies, penalties and redemptions, and to declare that this act shall take effect immediately...

"The people of the State of California do enact as follows:

"Section 1. Section 3746 of the Political Code is hereby amended to read as follows:

"3746. On or before the day when taxes are payable the tax collector must publish a notice specifying:

"1. That the taxes on all personal property secured by real property, and one-half of the taxes on all real property will be due on the first day of November, and will be delinquent on the fifth day of December next thereafter, at five o'clock p.m., and that unless paid prior thereto eight per cent will be added to the amount thereof, and that if said one-half be not paid before the twentieth day in April next, at five o'clock p.m., an additional three per cent will be added thereto. That the remaining one-half of the taxes on all real property will be payable on and after the twentieth day of January next, and will be delinquent on the twentieth day of April next thereafter, at five o'clock p.m., and that unless paid prior thereto, three per cent will be added to the amount thereof; provided, however, that when December fifth, or April twentieth, falls on Saturday taxes shall become delinquent at twelve o'clock m., on either date.

"2. That all taxes may be paid at the time the first installment, as herein provided, is due and payable.

"3. The times and places at which payment of taxes may be made. The tax collector may fix a date in advance of the due date when payments may be made...



"Sec. 3. Section 3756 of the Political Code is hereby amended to read as follows:

"3756. On the fifth day of December of each year, at five o'clock p.m., all taxes then unpaid, except the last installment of real property taxes, are delinquent, and thereafter the tax collector must collect, for the use of the county, or city and county, an additional eight per cent thereon; provided, that if they be not paid before the twentieth day in April next succeeding, at five o'clock, p.m., he shall collect an additional three per cent thereon. On the twentieth day of April each year, at five o'clock p.m., all the unpaid portion of the remaining one-half of the taxes on all real property is delinquent, and thereafter the tax collector must collect, for the use of the county, or city and county, an additional three per cent thereon; provided, and the entire tax on any real property may be paid at the time the first installment, as above provided, is due and payable; and provided further, that the taxes on all personal property unsecured by real property shall be due and payable immediately after the assessment of said personal property is made; providing, however, that if the fifth day of December or the twentieth day of April falls on Saturday all taxes then unpaid shall become delinquent at twelve o'clock m., on either date.

"Sec. 4. Section 3817 of the Political Code is hereby amended to read as follows:

"3817. In all cases where real estate has been sold, or may hereafter be sold to the State for delinquent taxes and the State has not disposed of the same, the person whose estate has been or may hereafter be sold, his heirs, executors, administrators or other successors in interest shall, at any time after the same has been sold to the State and before the State shall have disposed of the same, have the right to redeem such real estate by paying to the county treasurer of the county wherein the real estate may be situated, the amount of taxes, penalties for delinquency, and costs due thereon at the time of such sale, and also all taxes that were a lien upon said real property at the time said taxes became delinquent; and also all unpaid taxes of every description assessed against the property for each year since the sale, as shown on the delinquent assessment rolls in the then permanent custody of the county auditor; or, if not so assessed, then upon the value of the property as assessed in the year nearest the time of such redemption, and also all costs, and expenses of such redemption, and penalties as follows, to wit:

"One per cent per month, if redeemed within five years from July first of the year of sale; if not redeemed within five years from July first of the year of sale, one per cent per month for a period of five years and at the rate of one-half of one per cent per month thereafter to the time of redemption. The penalty shall be computed from July first of the year of sale upon the amount of taxes delinquent at the time of sale, and upon the amount of each year's taxes in like manner, reckoning from the first day of July of the year when the property would have been sold for the taxes of that year, if there had been no previous sale...

"Sec. 5. Section 3817a of the Political Code is hereby amended to read as follows:

"3817a. In all cases where real estate has been sold, or may hereafter be sold to the State for delinquent taxes pursuant to the provisions of

section 3771 of this code and where the person whose estate has been or may hereafter be sold, his heirs, executors, administrators or other successors in interest shall, contemporaneously or prior to the payments hereinafter provided, also pay the current State and county taxes due on said property for the fiscal year during which such payment shall be made, such person, his heirs, legal representatives or other successors in interest, shall at any time after the same has been sold to the State pursuant to the provisions of section 3771 of this code and prior to the sale at auction provided for in section 3771a of this code have the right to extend the period during which such real estate may be redeemed and to postpone the date of sale by auction as provided by section 3771a of this code and the execution of the deed to the State as provided by section 3785 of this code, for additional periods of one year each, by paying to the county treasurer of the county wherein said real estate may be situated the following amounts for the following periods, respectively: (1) for extending the period of redemption for the first period of one year, by paying to the county treasurer a sum of money equal to the amount of the taxes, penalties for delinquency and costs thereon for which said real estate was originally sold to the State together with a sum equal to penalties on the aggregate amount of said taxes at the rate of one per cent per month; (2) for extending the period of redemption for each additional year thereafter, by paying to the county treasurer a sum of money equal to the taxes, penalties for delinquency and costs thereon for each of the second, third, fourth and/or fifth years of delinquency, respectively and consecutively, together with a sum equal to the penalties on the aggregate amount of said taxes at the rate of one per cent per month; provided, however, that if any of the payments, as hereinabove in subdivisions (1) and (2) of this section provided, shall be made on or after the first day of July of any year and the State and county taxes on said property for the fiscal year next preceding such payment have not theretofore been paid, then such person must contemporaneously with the payments hereinabove provided also pay the said State and county taxes for the fiscal year next preceding such payment together with the penalties and costs due thereon...

"Such payments shall not be deemed a redemption of such real estate nor affect the right, title, or interest in the State thereto, but shall postpone, for the period or periods aforesaid, the time when said real estate shall be decreed to or may be disposed of by the State and the moneys so paid shall be deemed and considered as compensation for the use and occupancy of said real estate; provided, however, that if redemption shall thereafter be made pursuant to the provisions of section 3817 of the Political Code, the amounts so paid to extend said periods of redemption and to postpone the sale provided for by section 3771a of this code and the execution of the deed provided for in section 3785 of this code, together with interest thereon at the rate of seven per cent per annum computed from the dates of said respective payments to the date of redemption, shall be credited on the amounts to be paid for such redemption...

"Approved by the Governor May 29, 1933. In effect immediately."  
-pp. 1564-1568.

Chapter 613. "An Act relating to the redemption and sale of property sold to a county treasurer, as trustee of a reclamation district, for



delinquent assessments and installments thereof, and relating to the voting of lands owned by the county treasurer, as trustee of a reclamation district, and by a reclamation district, and for the redemption of lands by a holder of a bond issued upon said assessments...

"The people of the State of California do enact as follows:

"Section 1. In all cases where land has, prior to the effective date of this act, been sold to a county treasurer, as trustee of a reclamation district, or to a reclamation district, for any delinquent reclamation assessment or installment thereof, and where a county treasurer, as trustee of a reclamation district, still holds the certificate of sale, or where the said county treasurer, as trustee of the district, or a reclamation district, has taken a deed for the land at any time prior to three years before the effective date of this act, and still holds title to said lands, such county treasurer or reclamation district shall not sell said land at public or private sale, or otherwise, to any person or corporation other than any person who could have redeemed said land during the period of redemption, for a period of two years next succeeding the effective date of this act.

"Sec. 2. During said period of two years from the effective date of this act, all rentals or moneys received from all lands leased or operated by the board of trustees of a reclamation district shall be forthwith paid to the county treasurer, as trustee of a reclamation district, less the actual and reasonable costs incident and necessary to operating and leasing of said lands, and shall be applied by such county treasurer on account of the payment of all delinquent and unpaid installments of assessments levied and assessed against the particular tract of land from which the income is received, and accrued interest thereon; and during said period of two years from the effective date of this act, any person who was entitled to redeem said lands may purchase said lands at a private sale from the county treasurer or the reclamation district for the amount of all the delinquent and unpaid installments of assessment then owing upon said lands, less the amount of all penalties accrued as of the effective date of this act, but including all penalties hereafter accruing, together with interest upon said amount at the rate of seven per cent (7%) per annum from the date of the respective sales to the date of such purchase, and also less the amount credited upon said delinquent installments and interest received from all rentals, rents and receipts from the renting and operation of said land, as hereinabove provided, which said purchase price may be paid in cash or in matured bonds or coupons thereof of said district issued upon said assessment, and upon the payment of such purchase price, the said county treasurer shall execute to such purchaser upon such sale a deed conveying said property free of encumbrances except the unpaid and uncalled balance of said assessment, and any other assessment of said district...

"Sec. 5. In all cases when any lands have been sold to any person other than the treasurer, as trustee of a reclamation district, for any delinquent reclamation assessment or installment thereof, and the deed of the county treasurer has not yet issued to such purchaser, any holder of any bond issued upon the delinquent assessment may redeem any of such lands so purchased by such party, within the one-year period of redemption, by the payment of the redemption moneys provided in section 3480 of the

Political Code of the State of California, subject, however, to the right and privilege of any person who may redeem said lands under the provisions of section 3480 of the Political Code of the State of California, to redeem said lands from such bondholder at any time before the expiration of the redemption period, but if no such redemption be made then upon the expiration of the period of redemption the bondholder shall be entitled to a deed from the county treasurer conveying said property free of all encumbrances except the unpaid balance of said assessment, and any other assessment of said district, and except also the right of the delinquent assessment payer to purchase said lands from such bondholder or his grantee at any time before the expiration of two years from the effective date of this act upon paying to said bondholder or his grantee the amount paid by such bondholder on his redemption, plus seven per cent interest on said sum from the date of said redemption to the date of such purchase, together with the amount of any other tax or assessment levied and called by any governmental authority or agency upon said property and paid by such bondholder or his grantee prior to the date of such purchase, plus seven per cent interest thereon from the date of payment to the date of such purchase. To effect such purchase the former landowner shall deposit the aggregate of such amounts with the county treasurer of the principal county wherein said reclamation district is situate, and record within said two years period in the office of the county recorder of the county wherein the purchased lands are situate a notice, duly acknowledged by such former landowner or his agent, that he has paid said sums for said purposes unto said county treasurer, together with the date thereof. Upon receipt of such deposit the county treasurer shall upon demand pay the same over to the bondholder who has made such redemption, or to his grantee of said lands...

"Approved by the Governor May 29, 1933. In effect immediately."  
-pp. 1569-1572.

Chapter 630. "An Act to amend sections 41, 42, 43, 45 and 46 of the California Irrigation District Act, and to repeal section 44 of said act, all relating to delinquent assessments, and declaring the urgency thereof...

"The people of the State of California do enact as follows:

"Section 1. Section 41 of the act cited in the title hereof is hereby amended to read as follows:

"Sec. 41. On or before the first day of November, the secretary must deliver the assessment book to the collector of the district, who shall within twenty days start the publication of a notice that said assessments are due and payable and will become delinquent at six o'clock p.m. on the last Monday of December next thereafter, except as provided in section 41c hereof, and that unless paid prior thereto five per cent of the amount thereof will be added as a penalty for delinquency. Provided, however, that when assessments are made payable in two installments as provided in section 41c hereof, the penalty to be added for delinquency on the first installment shall be ten percent, and the penalty to be added to the second installment shall be five per cent. Said notice shall also state the time and place at which payment of assessments may be made... On the last Monday in December at six o'clock p.m. of each year, except as provided in section 41c hereof, all unpaid assessments are delinquent and thereafter the collector must collect thereon, for the use of the



district, an addition of five per cent, or ten per cent on the first installment as otherwise provided in this section, of the amount thereof as a penalty for delinquency.

"Sec. 2. Section 42 of said act is hereby amended to read as follows:

"Sec. 42. On or before the first day of February, except as provided in section 41c hereof, the collector must publish the delinquent list, which shall contain the names of the persons and the description of the property delinquent, and the total amount of the assessments, penalties and costs due thereon...

"Sec. 3. Section 43 of said act is hereby amended to read as follows:

"Sec. 43. The collector must collect, in addition to the assessments due on the delinquent list, and the penalty or penalties added for delinquency, costs in the sum of fifty cents on each lot, piece or tract of land separately assessed. The collector may postpone the day of the sale from day to day, but the sale must be made within three weeks from the day fixed in the notice so published; provided, that if any sale is stayed by legal proceedings the time during which such sale is so stayed shall not be deemed a part of the time limited for making such sale. On the day fixed for the sale in the published notice thereof, or some subsequent day to which the collector may have postponed it, the whole amount of the property upon which the assessment remains unpaid shall, by the collector, be sold to the irrigation district within which such lands are situated, ... as the purchaser, and the collector shall make an entry 'sold to the district' and shall be credited with the amount thereof in his settlement...

"Approved by the Governor May 29, 1933. In effect immediately."

-pp. 1627-1631.

Chapter 642. "An Act to amend section 2924 of the Civil Code, relating to recording of notice of default and to giving notice of sale under deeds of trust and mortgages with power of sale; and to add a new section to the Civil Code to be numbered 2924b, relating to giving of notice of recording of notice of default and of time and place of sale under deeds of trust or mortgages with power of sale; and to add a new section to the Civil Code numbered 2924c, relating to reinstatement of loans when due date of principal sum has been accelerated; and to add a new section to the Code of Civil Procedure to be numbered 580a, limiting amount of deficiency judgments and the time within which actions therefor may be commenced; and to add a new section to the Code of Civil Procedure to be numbered 580b prohibiting deficiency judgments on purchase money mortgages and deeds of trust; and to add a new section to the Code of Civil Procedure to be numbered 580c limiting the trustee's or attorney's fees which a mortgagor or trustor may be required to pay; and to add a new section to the Code of Civil Procedure to be numbered 725a permitting the beneficiary or trustee named in a deed of trust to bring suit to foreclose the same in the manner of a mortgage; and to add a new section to the Civil Code to be numbered 2924 1/2, relating to mortgages and deeds of trust, all relating to the hypothecation of real property and to obligations secured thereby...

"The people of the State of California do enact as follows: ...

"Sec. 3. A new section is hereby added to the Civil Code to be numbered 2924c and to read as follows:

"2924c. Whenever all or a portion of the principal sum of any obligation secured by deed of trust or mortgage on real property hereafter executed has, prior to the maturity date fixed in such obligation, become due or been declared due by reason of default in payment of interest or of any installment of principal, or by reason of failure of trustor or mortgagor to pay, in accordance with the terms of such obligation or of such deed of trust or mortgage, taxes, assessments, premiums for insurance or advances made by beneficiary or mortgagee in accordance with the terms of such obligation or of such deed of trust or mortgage, the trustor or mortgagor or his successor in interest in the mortgaged or trust property at any time within three months of the recording of the notice of default under such deed of trust or mortgage, if the power of sale therein is to be exercised, or, otherwise at any time prior to entry of the decree of foreclosure, may pay to the beneficiary or the mortgagee or their successors in interest, respectively, the entire amount then due under the terms of such deed of trust or mortgage and the obligation secured thereby (including costs and expenses actually incurred in enforcing the terms of such obligation, deed of trust or mortgage, and trustee's or attorney's fees actually incurred not exceeding fifty dollars in case of a mortgage and twenty-five dollars in case of a deed of trust) other than such portion of principal as would not then be due had no default occurred, and thereby cure the default theretofore existing, and thereupon, all proceedings theretofore had or instituted shall be dismissed or discontinued and the obligation and deed of trust or mortgage shall be reinstated and shall be and remain in force and effect, the same as if no such acceleration had occurred. The provisions of this section shall not apply to bonds or other evidence of indebtedness authorized or permitted to be issued by the Commissioner of Corporations or made by a public utility subject to the provisions of the Public Utilities Act.

"Sec. 4. A new section is hereby added to the Code of Civil Procedure to be numbered 580a and to read as follows:

"580a. Whenever a money judgment is sought for the balance due upon an obligation for the payment of which a deed of trust or mortgage with power of sale upon real property or any interest therein was given as security, following the exercise of the power of sale in such deed of trust or mortgage, the plaintiff shall set forth in his complaint the entire amount of the indebtedness which was secured by said deed of trust or mortgage at the time of sale, the amount for which such real property or interest therein was sold and the fair market value thereof at the date of sale and the date of such sale. Upon the application of either party made at least ten days before the time of trial the court shall, and upon its own motion the court at any time may, appoint one of the inheritance tax appraisers provided for by law to appraise the property or the interest therein sold as of the time of sale. Such appraiser shall file his appraisal with the clerk and the same shall be admissible in evidence. Such appraiser shall take and subscribe an oath to be attached to the appraisal that he has truly, honestly and impartially appraised the property to the best of his knowledge and ability... Before rendering any judgment the court shall find the fair market value of the real property, or interest therein sold, at the time of sale. The court may render judgment for not more than the amount by which the entire amount



of the indebtedness due at the time of sale exceeded the fair market value of the real property or interest therein sold at the time of sale with interest thereon from the date of the sale; provided, however, that in no event shall the amount of said judgment, exclusive of interest after the date of sale, exceed the difference between the amount for which the property was sold and the entire amount of the indebtedness secured by said deed of trust or mortgage. Any such action must be brought within three months of the time of sale under such deed of trust or mortgage. No judgment shall be rendered in any such action until the real property or interest therein has first been sold pursuant to the terms of such deed of trust or mortgage, unless such real property or interest therein has become valueless.

"Sec. 5. A new section is hereby added to the Code of Civil Procedure to be known as 580b and to read as follows:

"580b. No deficiency judgment shall lie in any event after any sale under a deed of trust or mortgage given to secure payment of the balance of the purchase price of real property.

"Sec. 6. A new section is hereby added to the Code of Civil Procedure to be known as 580c and to read as follows:

"580c. In all cases where existing deeds of trust or mortgages are foreclosed under the power of sale contained in said instruments, unless a different amount is set up in said mortgage or deed of trust, and in all cases of mortgages and deeds of trust executed after this act takes effect, the mortgagor or trustor may be required to pay only such amount as trustee's or attorney's fees for conducting the sale as the court may find reasonable and also the actual cost of publishing, recording, mailing and posting notices and procuring evidence of title.

"Sec. 7. A new section is hereby added to the Code of Civil Procedure to be numbered section 725a and to read as follows:

"725a. The beneficiary or the trustee named in a deed of trust upon real property or any interest therein to secure a debt or other obligation, shall have the right to bring suit to foreclose the same in the manner and subject to the provisions, rights and remedies relating to the foreclosure of a mortgage upon such property.

"Sec. 8. A new section to be numbered section 2924 1/2 is hereby added to the Civil Code, to read as follows:

"2924 1/2. No judgment shall be rendered for the balance due upon any obligation which was secured by a deed of trust or mortgage with power of sale upon real property following the exercise of such power of sale, if exercised at any time between the effective date of this act and September 1, 1935, unless it shall affirmatively appear that the notice of breach and election to sell provided for in section 2924 of the Civil Code, pursuant to which such sale was held, was recorded at least one year before the date of such sale. This act and the provisions of this section shall be effective to and until September 1, 1936...

"Approved by the Governor June 2, 1933. In effect August 21, 1933."  
-pp. 1669-1674.

Chapter 790. "An Act to amend the Code of Civil Procedure, relating to the time within which actions upon any contract, obligation or liability founded upon an instrument in writing may be commenced.

"Section 337 ... of an act to amend the Code of Civil Procedure, is hereby amended to read as follows:

"337. Within four years. 1. An action upon any contract, obligation or liability founded upon an instrument in writing; provided that the time within which any action for a money judgment for the balance due upon an obligation for the payment of which a deed of trust, or mortgage with power of sale upon real property or any interest therein was given as security, following the exercise of the power of sale in such deed of trust or mortgage, may be brought shall not extend beyond three months after the time of sale under such deed or mortgage..." -p. 2116.

Approved June 10, 1933. In effect Aug. 21, 1933.

Chapter 793. "An Act to amend section 726 of the Code of Civil Procedure relating to foreclosure of mortgages..."

"The people of the State of California do enact as follows:

"Section 1. Section 726 of the Code of Civil Procedure is hereby amended to read as follows:

"726. There can be but one form of action for the recovery of any debt, or the enforcement of any right secured by mortgage upon real or personal property, which action must be in accordance with the provisions of this chapter. In such action the court may, by its judgment, direct the sale of the encumbered property (or so much thereof as may be necessary), and the application of the proceeds of the sale to the payment of the costs of court, and the expenses of the sale, and the amount due plaintiff, including, where the mortgage provides for the payment of attorney's fees, such sum for such fees as the court shall find reasonable, not exceeding the amount named in the mortgage.

"The court may, by its judgment, or at any time after judgment, appoint a commissioner to sell the encumbered property. It must require of him an undertaking in an amount fixed by the court, with sufficient sureties, to be approved by the judge, to the effect that the commissioner will faithfully perform the duties of his office according to law. Before entering upon the discharge of his duties he must file such undertaking so approved, together with his oath that he will faithfully perform the duties of his office.

"Upon the application of either party made at least ten days before the time of trial the court shall, and upon its own motion the court at any time may, appoint one of the inheritance tax appraisers provided for by law to appraise the property or the interest therein sold as of the time of sale. Such appraiser shall file his appraisal with the clerk and the same shall be admissible in evidence. Such appraiser shall take and subscribe an oath to be attached to the appraisal that he has truly, honestly and impartially appraised the property to the best of his knowledge and ability... Thereupon the court may render a money judgment against the defendant or defendants personally liable for the debt for not more than the amount by which the entire amount of the indebtedness due at the time of sale exceeded the fair market value of the real property or interest therein sold at the time of sale with interest thereon from the date of the sale; provided, however, that in no event shall the amount of said judgment, exclusive of interest after the date of



sale, exceed the difference between the amount for which the property was sold and the entire amount of the indebtedness secured by said mortgage...

"If the court appoint a commissioner for the sale of the property, he must sell it in the manner provided by law for the sale of like property by the sheriff upon execution; and the provisions of chapter one, title nine, part two, of this code are hereby made applicable to sale made by such commissioner, and the powers therein given and the duties therein imposed on sheriffs are extended to such commissioner...

"Approved by the Governor June 10, 1933. In effect August 21, 1933."  
-pp. 2118-2120.

Chapter 835. "An Act relating to the redemption of property sold to irrigation districts for delinquent assessments...

"The people of the State of California do enact as follows:

"Section 1. In all cases where land has been sold to an irrigation district prior to April 1, 1933, for any delinquent irrigation district assessment and the district still holds the certificate of sale, and a deed for the land has not been taken by the district at any time prior to redemption of the land as provided by law, or by this act, the owner of said land may, notwithstanding any of the provisions of sections 43 and 46 of the California Irrigation District Act, or the provisions of any other section or sections of said act or the provisions of the Palo Verde Irrigation District Act, as amended, redeem the same by the payment in four equal annual installments plus seven per cent interest on all unpaid assessments from the date of sale to the date of redemption. The first installment to be paid on or before March 1, 1934, and each succeeding installment on or before March first of the year in which such installment is due. No other amount shall be required to be paid in order to effect such redemption either by way of penalties for delinquencies, redemption penalties or costs. This act is not intended to repeal or modify any of the provisions of the California Irrigation District Act, nor any of the provisions of the Palo Verde Irrigation District Act, as amended, except as to those sales for delinquent assessments made prior to April 1, 1933.

"Sec. 2. In the event that such property is not redeemed in accordance with section 1 of this act such property can be redeemed only in accordance with the provisions of law which would govern the redemption of such property but for the provisions of this act, and any moneys paid pursuant to the provisions of section 1 of this act shall be credited on the amount necessary for redemption.

"Sec. 3. This act shall not be construed to affect taxes accruing after April 1, 1933, on any property subject to the provisions of this act...

"Approved by the Governor June 12, 1933. In effect August 21, 1933."  
-pp. 2191-2192.

Chapter 911. "An Act to amend sections 702 and 703 of the Code of Civil Procedure, relating to redemption from sales under execution...

"The people of the State of California do enact as follows:

"Section 1. Section 702 of the Code of Civil Procedure is hereby amended to read as follows:

"702. The judgment debtor, or redemptioner, may redeem the property from the purchaser any time within twelve months after the sale on paying the purchaser the amount of his purchase, with one per cent per month thereon in addition, up to the time of redemption, together with the amount of any assessment or taxes, and any reasonable sum for fire insurance, maintenance, upkeep, or repair of any improvements upon the property which the purchaser may have paid thereon after purchase, and interest on such amounts. And if the purchaser be also a creditor, having a prior lien to that of the redemptioner, other than the judgment under which said purchase was made, the amount of such lien with interest. In the event there shall be a disagreement between the purchaser and redemptioner as to whether any sum demanded for fire insurance, maintenance, upkeep, or repair, is a reasonable charge to be added to the amount required for redemption, the proposed redemptioner shall thereupon pay to the clerk of the court out of which execution, or order authorizing the sale, was issued the amount necessary for redemption, less the amount in dispute, and shall at the same time file with said clerk a petition in writing setting forth specifically the item or items demanded to which he objects, together with his reason for such objections, and asking that such amount be determined by the court; said clerk shall thereupon fix a day, not less than five nor more than ten days from the date of such filing, for the hearing of said objections; a copy of said petition, together with a notice of hearing giving the time and place thereof, shall be served by the person seeking redemption, or his attorney, upon the purchaser not less than two days before the day of hearing; upon the day fixed the court in which the order of sale or execution was originally issued shall determine, by order duly entered in the minutes of said court, the amount required for redemption, either upon affidavit or evidence satisfactory to the court; and when the amount has been so determined, in the event the amount theretofore deposited with the clerk shall be sufficient the same shall be forthwith paid to the purchaser upon his execution of a proper certificate of redemption; in the event an additional amount to that theretofore paid to the clerk is requisite, the redemptioner shall forthwith pay such additional amount to the clerk who shall then pay the whole amount necessary to the purchaser upon his execution of a proper certificate of redemption; the certificate of redemption so issued may be deposited with the clerk for delivery to the redemptioner, or given to the redemptioner at the time of payment.

"Sec. 2. Section 703 of the Code of Civil Procedure is hereby amended to read as follows:

"703. If property be so redeemed by a redemptioner, another redemptioner may, within sixty days after the last redemption, again redeem it from the last redemptioner on paying the sum paid on such last redemption, with two per cent thereon in addition, and the amount of any assessment or taxes, and any reasonable sum for fire insurance, maintenance, upkeep, or repair of any improvements upon the property, which the last redemptioner may have paid thereon after the redemption by him, with interest on such amount, and, in addition, the amount of any liens held by such redemptioner prior to his own, with interest; but the judgment under which the property was sold need not be so paid as a lien. In the event there shall be a



dispute or disagreement as to whether any sum demanded for fire insurance, maintenance, upkeep, or repair, is a reasonable charge to be added to the amount required to be paid by the subsequent redemptioner, the amount to be paid shall be determined in a like manner as provided in section 702 for the determination of such amount in the event of disagreement between the original redemptioner and purchaser.

"The property may be again, and as often as a redemptioner is so disposed, redeemed from any previous redemptioner within sixty days after the last redemption, on paying the sum paid on the past previous redemption, with two per cent thereon in addition, and the amounts of any assessments or taxes, and any reasonable sum for fire insurance, maintenance, upkeep or repair of any improvements upon the property, which the last previous redemptioner paid after the redemption by him, with interest thereon, and the amount of any liens, other than the judgment under which the property was sold, held by the last redemptioner previous to his own with interest. In the event there shall be a dispute or disagreement as to whether any sum demanded for fire insurance, maintenance, upkeep, or repair, is a reasonable charge to be added to the amount required to be paid by the subsequent redemptioner, the amount to be paid shall be determined in a like manner as provided in section 702 for the determination of such amount in the event of disagreement between the original redemptioner and purchaser...

"If no redemption be made within twelve months after the sale, the purchaser, or his assignee, is entitled to a conveyance; or if so redeemed, whenever sixty days have elapsed, and no other redemption has been made, and notice thereof given and the time for redemption has expired, the last redemptioner, or his assignee, is entitled to a sheriff's deed; but, in all cases, the judgment debtor shall have the entire period of twelve months from the date of the sale to redeem the property.

"If this judgment debtor redeem, he must make the same payments as are required to effect a redemption by a redemptioner. If the debtor redeem, the effect of the sale is terminated, and he is restored to his estate...

"Approved by the Governor June 13, 1933. In effect August 21, 1933."  
-pp. 2364-2366.

Chapter 986. "An Act to add a new section to the Probate Code to be numbered 718.6, relating to the acceptance of a deed conveying property which is subject to a mortgage or deed of trust in lieu of foreclosure of the mortgage or sale under the deed of trust...

"The people of the State of California do enact as follows:

"Section 1. A new section is hereby added to the Probate Code to be numbered 718.6 and to read as follows:

"718.6. If it shall appear to be to the advantage of the estate for the executor or administrator to accept a deed of property which is subject to a mortgage or deed of trust, in lieu of foreclosure of the mortgage or sale under the deed of trust, the court may authorize, upon such terms and conditions as may be imposed by the court, the acceptance of such deed, conveying such property to the heirs or devisees of the decedent, subject to administration, upon the petition of the executor or administrator or of any person interested in the estate, after notice of the hearing given for the period and in the manner required by section 1200 of this code.

"Approved by the Governor June 16, 1933. In effect August 21, 1933."  
-p. 2548.

Chapter 1012. "An Act to amend section 3897 of and to add section 3774 to the Political Code, relating to the holding, leasing and sale of lands to which the State or any political subdivision or agency of the State holds title through sale and deed on account of delinquent taxes or assessments.

"This bill having been returned by the Governor with his objections thereto, and, after reconsideration, having passed both houses by the constitutional majority, has become a law this eighteenth day of July A. D. 1933....

"The people of the State of California do enact as follows:

"Section 1. Section 3897 of the Political Code of the State of California is hereby amended to read as follows:

"3897. Except when otherwise disposed of as provided in section 3897a and 3897b of this code, whenever the State shall have become the owner of any property sold for taxes and the deed to the State has been filed with the Controller as provided in section 3785, the tax collector of the county, or city and county, in which said land is located shall sell at public auction to the highest bidder for cash in lawful money of the United States the property or any part thereof when directed by the board of supervisors of his county in the manner following; provided that the tax collector shall not proceed with the sale of any land within any political subdivision or taxing agency which has taken title to said land, if the governing body of said subdivision or agency shall file with the tax collector and the board of supervisors certified copies of a resolution adopted by such governing body objecting to such sale.

"He must give notice of such sale by publication once in some newspaper published in the county or city and county, or if there be no newspaper published therein, then by posting a notice in three conspicuous places in the county or city and county, one of which shall be in the United States Post Office nearest the land....

"A deed given by the tax collector upon a sale made as in this section provided shall convey title to the purchaser free and clear of all liens, taxes, assessments or encumbrances of any kind or character whatsoever levied or assessed or liened on the property which are due at the time of such sale so conveyed prior to the date of such sale, and, except as against actual fraud, such deed duly acknowledged shall be prima facie evidence of the regularity of all proceedings from the assessment of the assessor to and including the execution of such deed.

"No action, suit or proceeding to set aside, cancel, or question the validity of any proceedings instituted under the provisions of this section shall be instituted or maintained unless the same shall have been commenced within six months after the date of the execution of the deed of the tax collector and thereafter all persons shall be barred from commencing or prosecuting any such action or maintaining any defense in any action based upon the alleged invalidity or alleged irregularity in such proceeding. The burden of proof in any such action or proceeding shall be upon the plaintiff to show invalidity of taxes, assessments, or sales of which he complains....

"In effect October 25, 1933." -pp. 2585-2589.

Chapter 1012. "An Act to add four new sections to the Political Code, to be numbered 3817b, 3817c, 3817d and 3817e, relating to the temporary



remission of penalties on delinquent taxes, payment of delinquent taxes in installments, the redemption and sale of property sold to the State for delinquent taxes, authorizing actions to quiet title against the State, declaring the urgency of this act and providing that it shall take effect immediately...

"The people of the State of California do enact as follows:

"3817b. The word 'taxes,' wherever used in this section, includes all taxes and assessments and annual installments of assessments charged on the tax roll.

"In all cases where real estate has been sold to the State on or before September 6, 1933, for delinquent taxes, and the State has not disposed of the same, the person whose estate has been sold, his heirs, executors, administrators or other successors in interest shall, at any time on or before the twentieth day of April, 1934, have the right to redeem such property by paying to the county treasurer of the county wherein the real estate may be situated, the amount of taxes due thereon at the time of such sale, and also all taxes that were a lien upon said real property at the time said taxes became delinquent, and also all unpaid taxes of every description assessed against the property together with all taxes that are a lien against the property, for each year since the sale, as shown on the delinquent assessment rolls in the then permanent custody of the county auditor, or, if not so assessed, then upon the value of the property as assessed in the year nearest the time of such redemption, with interest on the whole amount of such taxes at the rate of seven per cent per annum computed from the first day of July, 1932, to the time of such redemption, except that interest upon taxes, assessed or unassessed, for the fiscal year 1932-1933, shall be computed from July 1, 1933, to the time of such redemption.

"The provisions of this section shall be deemed to allow the redemption of such real estate, on or before the twentieth day of April, 1934, free from the payment of any costs, interest (other than the interest hereinbefore in this section provided), penalties for delinquency, or redemption penalties, which may have accrued against said real estate on or before April 20, 1934. The provisions of this section shall have no application to the amount or rate of penalties for delinquency or upon redemption, for taxes of the fiscal year 1933-1934.

"Except as otherwise in section 3817c and this section provided, such redemption shall be made in the manner prescribed in section 3817 of this code.

"Sec. 2. A new section is hereby added to the Political Code, to be numbered 3817c and to read as follows:

"3817c. The word 'taxes,' wherever used in this section, includes all taxes and assessments and annual installments of assessments charged on the tax roll.

"In all cases where real estate has been sold to the State on or before September 6, 1933, for delinquent taxes, and the State has not disposed of the same, the person whose estate has been sold, his executors, administrators, or other successors in interest shall on or before April 20, 1934, have the right to elect to pay such delinquent taxes in installments as hereinafter provided and by the payment of each of such installments, together with current State and county taxes, to extend the period of redemption of such real estate and to postpone the date of sale of such

property at auction, as provided in section 3771a of this code, and time of making a deed of such property to the State, as provided in section 3785, and in the event such property has been deeded to the State, postpone the resale of such real estate by the State as provided in section 3897 of this code.

"Upon payment to the county treasurer on or before April 20, 1934, of ten per cent, or more, of an amount equal to the total of unpaid taxes computed as prescribed in section 3817b of this code, plus interest on the whole of said amount at the rate of seven per cent per annum from July, 1932, to date of such payment, (except that interest upon taxes for the fiscal year 1932-1933 shall be computed from July 1, 1933), and by the further payment on or before April 20, 1934, of all State and county taxes levied and assessed for the fiscal year 1933-1934, together with penalties and costs due thereon, the right of redemption in installments hereunder shall be extended to and including April 20, 1935, during which time no sale at auction of such property shall be made as provided in section 3771a of this code, and no deed to the State shall be made as provided in section 3785 and no resale by the State shall be made in accordance with the provisions of section 3897 of this code. Upon payment to the county treasurer, on or before April 20, in each of the years of 1935 to 1943, inclusive, or until said amount has been paid, of ten per cent or more of said total amount together with interest, at the same rate from the date of the preceding payment, on that part of said total amount remaining unpaid after such preceding payment, and upon payment on or before April 20 in each of the years of 1935 to 1943, inclusive, of State and county taxes for each of said years, with penalties and costs thereon, the right of redemption shall be extended, the time of sale at auction to the public and of deed to the State shall be postponed and resale by the State shall be suspended, for successive periods of one year. In the event of failure to make any of the payments herein specified to be made on or before the dates herein set forth, the right to pay such delinquent taxes in installments shall cease and terminate and such property shall thereupon be subject to sale at auction or may be deeded to the State or resold by the State, in the same manner as though no election to pay delinquent taxes in installments had been made.

"No such payment, nor all of them, shall be deemed a redemption of real estate nor affect the right, title or interest of the State thereto, but shall be deemed and considered as compensation for the use and occupancy of said real estate; provided, that if each installment of delinquent taxes and interest be paid on or before the respective dates specified in this section, and if redemption of such property shall be made, on or before the twentieth day of April, 1938, in the manner hereinafter in this section provided, the amounts previously paid under the authority of this section shall be credited on the amount to be paid for such redemption.

"The amount to be paid on or before the twentieth day of April, 1938, to effect redemption of such property under this section shall be the sum of the following amounts:

"(a) Unpaid taxes computed as prescribed in section 3817b of this code, with interest thereon equal to the amount of interest included in all



installment payments previously made, as authorized by this section, and, in addition, interest equal to the amount of interest due at the time of such redemption on the remainder, if any, of the amount payable in installments, as authorized by this section;

"(b) Unpaid taxes for the fiscal years following the year ending June 30, 1933, with redemption penalties thereon computed in accordance with section 3817 of this code.

"Except as in this section otherwise provided, such redemption shall be made in the manner prescribed in section 3817 of this code.

"All interest received by the county treasurer pursuant to the provisions of this and the preceding section shall be distributed in the same manner as redemption penalties in accordance with section 3816 of this code.

"Sec. 3. A new section is hereby added to the Political Code, to be numbered 3817d and to read as follows:

"3817d. Notwithstanding the provisions of sections 3764 and 3771a of this code no sale at auction to the public shall be made of unredeemed property in the years of 1933 or 1934, but at the day and hour fixed for the sale in accordance with subdivision two of section 3764 of this code, all property otherwise subject to sale to the public shall be deeded to the State as provided in section 3785 of this code. No sale of any property shall be made in accordance with the provisions of section 3897 of this code after the effective date of this act and prior to the first day of January, 1935.

"Sec. 4. A new section is hereby added to the Political Code, to be numbered 3817e and to read as follows:

"3817e. In any case where real estate is redeemed after it has been sold to the State for delinquent taxes or where real property deeded to the State for delinquent taxes has been purchased from the State, any person who has redeemed the same or purchased the same from the State and any other person claiming any interest in such real property through such person is hereby authorized to bring suit against the said State to quiet title to said real property or any portion thereof and to prosecute the same to final judgment...

"Approved by the Governor July 22, 1933. In effect immediately."  
-pp. 2594-2598.

Chapter 1057. "An act to prohibit sales under certain mortgages and deeds of trust for default in the payment of installments of the principal sum of obligations secured thereby which became due between May 8, 1933, and December 31, 1933, to make voidable of the instance of the owner any sale made in violation of the act, to prescribe the time within which an action to avoid such a sale may be brought...

"The people of the State of California do enact as follows:

"Section 1. No sale shall be made under any power of sale contained in any mortgage or deed of trust executed before May 8, 1933, upon real property improved with a single family dwelling, nor shall any sale be made under any final decree of foreclosure rendered in any action to foreclose a mortgage executed before May 8, 1933, upon real property improved with a single family dwelling, in any case in which the only

default in the performance of the obligation for which said mortgage or deed of trust was given as security consists solely of the failure to pay when due installments of the principal sum of such obligation which became due according to the terms of the obligation between May 8, 1933, and December 31, 1933, inclusive, until at least six months after the due date of the last installment of the principal sum of such obligation.

"Nothing contained in this act shall prevent the acceleration, by reason of the nonpayment of taxes, interest or insurance, of the entire obligation secured by any such mortgage or deed of trust, nor prevent the sale thereunder by reason of such default.

"Sec. 2. In all cases in which the time within which an action upon any installment of the principal sum of an obligation, a sale for default in the payment of which is postponed by this act, would expire by virtue of section 337 of the Code of Civil Procedure prior to the time when such sale is permitted by this act, then such time in which such action may be brought is extended to and until three months after the date upon which such sale might be held under this act.

"Sec. 3. Any sale of real property under a deed of trust or mortgage with power of sale made in violation of this act shall be voidable, except as against a bona fide purchaser or encumbrancer for value, at the instance of the record owner of such real property at the time of such sale; provided that any action to avoid such sale or deed executed pursuant thereto must be brought within one year of the date of such sale.

"Approved by the Governor August 29, 1933. In effect October 25, 1933."  
-pp. 2717-2718.

### COLORADO

#### Legislation Enacted - 1933 Regular Session.

Colorado. Laws, statutes, etc. Laws passed at the twenty-ninth session of the General Assembly of the State of Colorado convened at Denver at 12 o'clock noon on Wednesday, January 4, A.D. 1933, and adjourned sine die on Tuesday, May 9, 1933. 1018pp. Denver, Eames brothers, printers, 1933.

Chapter 154 - (Senate Bill No. 362. By Senator Quiat, and Representatives Twining, Fisher, Constantine, Kavanagh and Palmer).

"An Act concerning real estate and to amend chapter 150 of the Session laws of Colorado for the year 1927. Be it enacted...

"Section 1. That Chapter 150 ... be and the same is hereby amended by adding thereto a new section, to be numbered Section 38-A as follows:

"Section 38-A. The owner of not less than one-tenth undivided interest in real property which he has owned not less than one year may pay, and the county treasurer shall receive from him all delinquent taxes due upon the entire or any other fractional interest or interests therein by redemption from prior or subsequent tax sales or by payment of any taxes which now are or may hereafter become delinquent or otherwise, and if at the time of such payment he shall record with the county clerk and recorder a statement describing the property, and showing the payment of taxes under this act, he shall be subrogated to the first and second lien of the state of Colorado for such taxes, and may foreclose such lien at any time after four years from the date when any part of the taxes so paid become delinquent



same in the/manner and with like remedies as a first mortgage; or he shall be entitled to have any such payment allowed as a set-off in any accounting with any other person interested in such property... The owner of any other fractional interest may at any time prior to foreclosure pay to the treasurer his pro rata share of such payments, with interest and recording fees, which shall be repaid to the lien claimant, and for which a redemption certificate shall issue, which, when recorded, shall release such interest from such lien. The legislative intent in enacting this section is to promote the collection of delinquent taxes and the redemption of property sold therefor, and to encourage the occupation, use and utilization of real property...

"Section 3. In the opinion of the general assembly an emergency exists; therefore, this act shall take effect and be in force from and after its passage.

"Approved May 20, 1933." -pp. 796-797.

Chapter 155 - (Senate Bill No. 598. By Senator Manly). "An Act relating to mortgages and deeds of trust. Be it enacted...

"Section 1. That Section 16 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 16. No lien upon real property created by mortgage, trust deed or other instrument in writing, securing the payment of an indebtedness, shall remain a lien for a period longer than fifteen years after the last or final payment of the principal of the indebtedness, or the last installment thereof secured thereby, is due and payable, as shown by such instrument recorded in the office of the recorder of the county wherein the real property is situated; and such mortgage, trust deed or other instrument shall cease to be a lien and the record thereof shall after said fifteen years cease to be noticed and shall have no more effect than unrecorded instrument.

"Section 2. That Section 17 of Chapter 150 of the Session Laws of Colorado, for the year 1927, be and the same is hereby amended to read as follows:

"Section 17. Such mortgage, deed of trust, or other instrument may be extended, and the lien and notice thereof may be renewed and continued in full force and effect in the following manner:

"An instrument in writing signed by the beneficiary, or owner or legal holder of the indebtedness secured by said instrument, clearly describing such mortgage, deed of trust or other instrument, and setting forth the date to which the payment of said indebtedness, or any part thereof, has been extended, may be recorded in the office of the Recorder of the County wherein the real estate is situated, at any time before the expiration of the fifteen year period described in the preceding paragraph. Upon the filing for record of such instrument, the lien of such mortgage, trust deed or other instrument, and notice thereof, shall continue and be in force and effect for the future period of fifteen years from and after the date when the last or final part of said indebtedness becomes due and payable as set forth in said extension agreement. Additional and further extensions may be filed from time to time in accordance with the provisions hereof in order to extend the lien and notice of said mortgage, trust deed or other instrument; Provided, however, that the original

extension, and all additional and further extensions shall, in no event, extend the lien of the original mortgage, trust deed or other instrument, beyond a total of thirty years; and, provided further, that each successive extension must be filed for record during the time that such mortgage, deed of trust or other instrument constitutes a lien under the terms of this Act, and before the expiration of the respective fifteen year period which the lien of such mortgage, deed of trust or other instrument may have been extended in accordance with the terms of this Act.

"If no extension has been agreed upon between the legal holder of said indebtedness and the then owner of the property, the legal holder of such indebtedness may, in such statement, merely recite that he desires to continue in effect the lien and notice of such mortgage, deed of trust or other instrument, and upon the filing for record thereof, the lien of such mortgage, deed of trust or other instrument shall continue and be in force and effect for a future period of fifteen years from the date of such filing for record, provided, however, that in no event shall the original mortgage, deed of trust or other instrument be extended beyond a total of thirty years by the various extensions.

"Section 3. That Section 20 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 20. No action shall be brought or maintained to foreclose any mortgage, trust deed or other lien, unless such action be brought within fifteen years after the maturity of the last installment or payment of the principal indebtedness in the said mortgage, trust deed or other lien mentioned as the same appears of record, or within the fifteen years after the date to which the indebtedness secured by such mortgage, trust deed or other lien may have been extended in accordance with the provisions of this Act.

"Section 4. That Section 22 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 22. All mortgages, trust deeds or other instruments in writing creating liens as security for the payment of indebtedness, which were of record on March 28, 1927, the same being the effective date of the original enactment of this section, and in which the last or final payment therein provided was then past due, shall, for the purpose of this Act, be considered as having become due on March 28, 1927, and the time for payment may be extended within fifteen years thereafter, in conformity with the provisions of this Act; and if not so extended, such mortgages, trust deeds or other instruments shall, fifteen years after said March 28, 1927, cease to constitute notice for any purpose, and thereafter purchasers or encumbrancers, by way of mortgage, trust deed, judgment or otherwise, shall not be bound thereby; but nothing herein shall be construed as reviving or renewing any indebtedness barred by any other limitation statute.

"Section 5. That Section 23 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 23. As to all mortgages, trust deeds or other instruments in writing creating liens as security for the payment of indebtedness,



of record on March 28, 1927, the same being the effective date of the original enactment of this section, and in which the last or final payment had not then yet become due, the same shall be a lien for fifteen years after the final or last payment date fixed therein, and the same may be extended before the expiration of said fifteen year period in the manner herein provided; and if not so extended thereafter, all such recorded mortgages, trust deeds and other instruments shall cease to constitute notice for any purpose, and thereafter purchasers and encumbrancers by way of mortgage, trust deed or otherwise, shall not be bound thereby.

"Section 6. That Section 24 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 24. As to all mortgages, trust deeds or other instruments in writing creating liens which shall be of record when this Act goes into effect, the public trustee or other officer empowered by law to exercise any power or perform any duty in the foreclosure of the same shall exercise such power and perform such duty within the fifteen year period that such mortgage, trust deed or other instrument may be a lien against the real estate as herein provided and not thereafter, and recorded instruments executed or recorded thereafter in apparent pursuance of the duties and powers of the public trustee or officer, shall not constitute notice to any person for any purpose and shall be considered, for the purpose of this Act, as though never recorded.

"Section 7. That Section 29 of Chapter 150 of the Session Laws of Colorado for the year 1927, be and the same is hereby amended to read as follows:

"Section 29. No action shall be commenced or maintained for any reason whatsoever to question or to set aside any purported foreclosure of any trust deed, mortgage or other lien where the party to whom the property was conveyed through the foreclosure sale has taken possession of the real estate, unless such action be commenced within fifteen years after the date of the deed or other instrument of conveyance issued pursuant to such foreclosure.

"Approved May 29, 1933." -pp. 798-802.

"Colorado Supreme Court has upheld a declaratory judgment act passed by the 1933 Legislature, making it possible to obtain without the presentation of evidence or impanelling a jury in suits involving judgments against real estate." -United States News 1(24): 12, col. 2, Oct. 21 - 28, 1933.

Chapter 183 - (H.B. No. 64. By Representative Sutley). "An Act concerning the levy and collection of taxes and to amend sections 7191 and 7386, compiled laws of Colorado, 1921, as amended. Be it enacted...

"Section 1. Section 7191, Compiled Laws of Colorado, 1921, as amended by Section 1 of Chapter 148, Session Laws of Colorado, 1925, and as amended by Section 1 of Chapter 175, Session Laws of Colorado, 1927, is hereby amended to read as follows:

"Section 7191. In case of first installment of one-half (1/2) of any tax is not paid prior to March first in any year, then there shall be assessed against any such installment a penalty of six per cent (6%) per annum for each month or fractional part thereof from March first until

paid, provided it is paid prior to December first as provided by law; Provided, However, That if the entire annual tax be paid on or before the last day of April in such year, then no penalty shall be assessed or collected on account of failure to pay such first installment of such tax prior to March first of such year.

"Section 2. Section 7386, Compiled Laws of Colorado, 1921, as amended by Section 2 of Chapter 148, Session Laws of Colorado, 1925, is hereby amended to read as follows:

"Section 7386. On the first day of August in each year the unpaid taxes of the preceding year become delinquent and shall thereafter draw interest at the rate of eight per cent (3%) per annum, but the Treasurer shall continue to receive payments of the same, with interest, until the day of sale for taxes; Provided, That nothing in this Section shall be construed to prevent the collection of the penalty as provided for in Section 7191, Compiled Laws of Colorado, 1921.

"Section 3. This Act shall also apply to the taxes for the year 1932, due and payable in the year 1933.

"Section 4. The General Assembly hereby finds, determines and declares this Act to be necessary for the immediate preservation of the public peace, health and safety.

"Section 5. In the opinion of the General Assembly an emergency exists; therefore, this Act shall take effect and be in force from and after its passage.

"Approved March 29, 1933." -pp. 873-874.

#### Legislation Enacted - 1933 Second Special Session.

According to an article by Henry F. Long in the Bulletin of the National Tax Association, March, 1934, (pp. 166-171) this session (December 4, 1933 to January 22, 1934) "provided for a compromise on all delinquent taxes previous to 1932, but this measure was declared unconstitutional by the Attorney-General, and subjected itself to a veto by the Governor."

#### CONNECTICUT

#### Legislation Enacted - 1933 Regular Session.

Connecticut. Laws, statutes, etc. Cumulative supplement to the General statutes, revision of 1930... January sessions, 1931, 1933... 591pp. Hartford, Conn., Pub. by the State, 1933.

#### Chapter 63. Local Levy and Collection of Taxes...

"Sec. 330b... The second instalment of each two-instalment tax shall be due and payable at least forty-five days before the end of the fiscal year of the municipality in which the first instalment thereof shall be due and payable, and not less than one-half of each such tax shall be due and payable in the first instalment and the remainder thereof in the second instalment. Any person may pay the total amount of any such tax for which he is liable at the time when the first instalment shall be payable... Except as otherwise provided in this section and in section



339b, each tax and instalment thereof shall become delinquent if not paid on or before the same date of the next succeeding month corresponding to that on which it shall become due and payable. If the first instalment of any such tax shall not have been paid before it shall have become delinquent, the second instalment shall immediately become delinquent and such second instalment shall be construed as having become due and payable at the same time as the first instalment thereof. If the first instalment of any such tax shall have been paid before it shall have become delinquent and the second instalment thereof shall not have been paid before such second instalment shall have become delinquent, such second instalment shall be construed as having become due and payable and as having become delinquent at the same time as the first instalment thereof. The provisions of this section shall be subject to the provisions of section 348b...

"Sec. 332b... Subject to the modifications of sections 330b and 339b, if any tax shall not be paid on or before the same date of the next succeeding month corresponding to that of the month on which it shall have become due and payable, it shall thereupon be delinquent and it shall be subject to interest at the rate of three-fourths of one per cent for each month and fraction thereof which shall elapse from the time when such tax shall become due and payable until the same shall be paid, provided, whenever the lien for any real estate tax shall be continued by certificate under the provisions of sections 340b and 341b, interest, for such part of the total period as shall elapse from the date of such continuance to the date of payment, shall be charged on such real estate tax at the rate of seven per cent per annum.. Each addition of interest shall become, and shall be collectible as, a part of such tax, provided each such addition shall be figured on the original amount of the tax... The provisions of this section shall be subject to the provisions of section 348b...

"Sec. 339b... Any person who, as owner in whole or in part of, or any fiduciary having control of, or interest in, any real estate, may file with the tax collector, at any time within ninety days from the date when the first instalment of a tax, or the annual tax in case instalment payments are not authorized, shall have become due, and within thirty days from the date when any second instalment of a tax, the first instalment of which shall have been paid, shall have become due, an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate. On receipt of such affidavit which shall request that the collection of such tax be deferred, the collector shall, with his recommendations thereon, refer the same to the selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, for authority to continue the lien securing such tax for a period not exceeding fifteen years. If action granting such authority shall be taken within sixty days from the receipt thereof, but not otherwise, the collector shall make out and file, with the first year after the first instalment of the tax, or the annual tax in case instalment payments are not authorized, shall have become due, a certificate containing the information required in section 338b, and the town clerk shall record such

certificate; provided, if such affidavit shall be approved with respect to any first instalment, the second instalment shall become due and payable from the due date of the first instalment, and such certificate shall be made out and recorded to secure payment of both instalments of such tax. Each tax, the lien for which shall have been continued by certificate under the provisions of this section shall not be subject to interest as provided by section 332b. Each lien continued by certificate under the provisions of this section shall be subject to foreclosure at any time, but shall be invalid after the expiration of fifteen years from the date of recording the certificate continuing the same, unless an action of foreclosure shall have been commenced within such time. After the expiration of such period of fifteen years, if such action shall not have been commenced, the town clerk then in office shall discharge such lien of record by noting on the margin thereof the words 'Discharged by operation of law,' together with the date and his signature. The provisions of this section shall be subject to the provisions of section 348b.

"Sec. 340b... The tax collector of each town, city, borough or school district, and the chairman of the committee of any other municipality, may continue any tax lien upon any real estate by causing to be recorded in the land records of the town in which the real estate is situated, within the first year after the tax or first instalment thereof shall have become due, his certificate, describing the real estate, the amount of the tax and the time when it became due; and thereupon such tax, as it may have been increased by interest, fees and charges provided by law, shall remain a lien upon such real estate from the date of the recording of such certificate; and any tax lien so continued, when the amount due shall have been paid, may be discharged by a certificate of the then collector of taxes recorded in such land records; but any tax or municipal lien upon private property which shall have been recorded in the land records of any town, city or borough for more than fifteen years shall be invalid, and such property shall be free from the incumbrance of such lien, unless an action of foreclosure shall have been commenced during such period of fifteen years and a notice of lis pendens filed for record, and the town clerk shall, if no such notice shall have been filed, upon the request of any interested person, discharge such lien of record by noting on the margin of the record thereof the words, 'Discharged by operation of law'. Effective May 25, 1933...

"Sec. 342b... Any tax lien which, prior to May 25, 1933, had been continued by certificate for a period of less than fifteen years is extended so that, in case of non-payment of the amount due, such lien will not expire until the end of fifteen years from the date of such continuance. Effective May 25, 1933...

"Sec. 345b... The tax collector of any town, city, borough or school district, and the chairman of the committee of any other municipality, may bring suit for the foreclosure of tax liens in the name of the municipality by which the tax was laid, and all municipalities having tax liens upon the same piece of real estate shall join in one complaint for the foreclosure of the same, in which case the amount of the largest tax shall determine the jurisdiction of the court, and the court having jurisdiction may limit a time for redemption, order the sale of the property or pass such other decree as it shall judge proper. The pro-



visions of this section shall be subject to the provisions of section 348b. Effective May 25, 1933...

"Sec. 348b... Other than for sections 345b and 346b, the provisions of sections 329b to 347b, inclusive, shall apply to each tax, the whole or first instalment of which was or shall be first due and payable in 1932 or thereafter, but shall not be construed as affecting any tax, the whole or first instalment of which was first due and payable in 1931 or prior thereto. Section 345b shall apply not only to foreclosure of liens for taxes due and payable in 1932 and thereafter but also to foreclosure of liens for taxes due in 1931 and prior thereto, provided said section 345b shall not apply to any lien, action of foreclosure of which shall have been commenced prior to May 25, 1933... Any action of foreclosure which shall have been commenced prior to May 25, 1933, shall be subject to any applicable provision of the law in force at the time of foreclosure. Sections 1216, 1217, 1221, 1222, 1223, 1233, 1235, 1236, 1237 and 1239 and each general and special act and part of each general and special act passed prior to the 1933 session of the general assembly and inconsistent with the provisions of sections 329b to 347b, inclusive, are repealed, but such repeal shall not be construed as affecting any tax or part of any tax, the whole or first instalment of which was first payable in 1931 or prior thereto, and said sections and each such public and special act and part thereof shall remain in full force and effect and be applicable so far as any tax or part of any tax, the whole or first instalment of which was first due and payable in 1931 or prior thereto, is concerned..." -pp. 127-138.

#### DELAWARE

##### Legislation Enacted - 1933 Regular Session.

Delaware. Laws, statutes, etc. Laws of Delaware, 104th General Assembly, 38, 1933. 842, clx pp. Wilmington, J. L. Banks, Incorporated, 1933.

Chapter 77. "An Act relating to the payment of taxes on real estate and personal property of taxables in the State of Delaware on a quarterly basis. Be it enacted...

"Section 1. It shall be lawful for the County Treasurer of any County, or any Tax Collector of any County, and the Collectors of Taxes for the Northern and Southern Districts for the City of Wilmington, to accept payment of all taxes due and payable on real estate and personal property of taxables in the State of Delaware on a quarterly basis.

"Section 2. The County Treasurer of each County herein, and the City Treasurer of the City of Wilmington, may prescribe the dates on which taxes shall become due and payable.

"Section 3. All acts or parts of acts inconsistent herewith are hereby repealed so far as such inconsistency exists.

"Approved May 2, 1933." -p. 358.

##### Legislation - 1933 Special Session.

According to an Associated Press item of October 31, 1933 a bill passed the House which "would delay foreclosure proceedings on mortgages for a

period of six months to enable owners to finance themselves and save their properties." No record has been found of further action on the bill.

## FLORIDA

### Legislation Enacted - 1935 Regular Session.

Florida. Laws, statutes, etc. General acts and resolutions adopted by the Legislature of Florida at its twenty-fourth regular session, April 4 to and including June 2, 1935. v. 1, 990 pp. [Tallahassee] 1935.

#### Chapter 15917--(No. 60). House Bill No. 1101.

"An Act authorizing the Board of Commissioners of Citrus Center Drainage District to bargain with owners of land on which there are delinquent taxes due to Citrus Center Drainage District, to determine the value of such lands and the amount of taxes that can be paid by the owners thereof and to authorize the Board of Commissioners of Citrus Center Drainage District to settle and compromise delinquent taxes of said District in such manner as in their opinion is to the best interests of the District...

"Became a law without the Governor's approval." -pp. 141-143.

#### Chapter 16005--(No. 143). House Bill No. 1132.

"An Act providing for the creation in all counties having a population of more than 7000 and less than 7250, according to the last federal census, a Delinquent Tax Adjustment Board, prescribing the powers and duties of such board and for appeals from orders entered by such board; Providing for the creation of a Delinquent Tax Adjustment Board of Appeals and prescribing the powers and duties of such board; providing for the compromise and adjustment of tax sale certificates held by the State upon certain conditions...

"Became a law without the Governor's approval." -pp. 285-288.

#### Chapter 16039--(No. 182). House Bill No. 1448.

"An Act relating to Hollywood Reclamation District in the State of Florida; authorizing said district by and through supervisors of said district to compromise, abate, relinquish, adjust and settle taxes, assessments, liens for improvements and any and all interest and penalties thereon, levied and for assessed upon any property in the Hollywood Reclamation District...

"Became a law without the Governor's approval." -pp. 361-363.

#### Chapter 16051--(No. 194). House Bill No. 199.

"An Act to amend Section 2806 of the Revised General Statutes of 1920, Section 4493, Compiled General Laws of 1927, relating to interest upon judgments and decrees. Be it enacted...

"Section 1. Section 2806, Revised General Statutes, Section 4493, Compiled General Laws, is hereby amended so as to read as follows:

"2806. (1604) At the rate of six per cent. - All judgments (and decrees) shall bear interest at the rate of six per centum per annum;



provided however, that when such judgment or decree shall be obtained or rendered on a written contract or obligation providing for interest at a less rate than six per cent per annum then such judgment or decree shall bear interest at the rate specified in such written contract or obligation.

"Section 2. This Act shall take effect July 1, 1933.

"Approved June 6, 1933." -p. 394.

Chapter 16252-(No. 395). Senate Bill No. 597.

"An Act to provide for the settlement of delinquent taxes on real estate in the State of Florida, and to further defer the enforcement of liens for such delinquent taxes, and for the assessment of lands upon or against which taxes are delinquent, and for the redemption of delinquent tax certificates with bonds. Be it enacted...

"Section 1. All tax certificates and liens for delinquent taxes against real estate in the State of Florida held by the State of Florida for taxes against any such real estate for the year 1931 and all previous years, whether suits for the enforcement thereof are now pending or not, shall be held by the State of Florida without sale or enforcement for and during the period of time beginning with the date upon which this Act shall become effective, and ending with the first day of July, 1938, and during such period no such tax certificate or lien for delinquent taxes held or owned by the State of Florida shall be sold or transferred to any person or persons whomsoever than the actual bona fide owner of the fee title to such real estate. Provided that nothing herein contained should in any wise repeal or abrogate the requirements of House Bill No. 303 [not identified] passed at this Session.

"Section 2. During the period of time mentioned, described and set out in Section 1, of this Act, the actual bona fide owner or owners to the fee title to any real estate upon or against which the State of Florida holds any tax certificate or lien for unpaid taxes, shall be allowed to pay off and discharge, at any time, any one or more of such lien or liens without regard to the number of years of unpaid taxes existing against such land at the time of such payment, upon payment of the amount due for taxes and costs and charges, together with interest from the first day of April in the year following that for which such taxes were assessed, at the rate of five per cent (5%) per annum, and the fees of the Clerk of the Circuit Court incident to such payment; and where any such certificate is held by a person, firm or corporation other than the State of Florida, such bona fide owner or owners of the fee title shall be allowed to redeem such certificate, as now provided by Law, without, however, being required to pay any lien or claim for taxes for any year or years subsequent or prior to the year for which such certificate shall have been issued...

"Approved June 2, 1933." -pp. 799-801.

Chapter 16253-(No. 396). Senate Bill No. 1.

"An Act providing that all county tax collectors in the State of Florida shall keep the tax books open for the collection of taxes

until the first day of June, A. D. 1933. Be it enacted...

"Section 1. That all county tax collectors shall keep the tax books open for the collection of State and County taxes levied and assessed for the year 1933 until the First day of June, A. D. 1933, during which time such taxes shall be collected without penalty, and after which the Tax Collectors shall proceed according to law.

"Section 2. This Act shall take effect immediately upon its becoming a law.

"Approved April 11, 1933." -p. 802.

Chapter 16267-(No. 410). Senate Bill No. 752.

"An Act authorizing the County Commissioners of counties having a population according to the last federal census of not less than one hundred forty (140,000) thousand and not more than one hundred forty-five (145,000) thousand to adjust delinquent county taxes, and prescribing the conditions under which such adjustments may be made and the method of procedure...

"Became a law without the Governor's approval." -p. 826.

Chapter 16273-(No. 416). House Bill No. 565.

"An Act authorizing, directing and empowering Boards of County Commissioners in all counties of the State of Florida whose total assessed valuation is not less than \$2,055,810 and not more than \$2,055,850 in 1932 and having a total population of not less than 5,374 or not more than 5,380 according to the 1925 Census and whose area is not more than 396,800 acres, to compromise the settlement of all outstanding tax certificates held by the State Treasurer in so far as same relates to county taxes and providing for the manner and method of such settlement...

"Became a law without the Governor's approval." -pp. 831-832.

Chapter 16275-(No. 418). Senate Bill No. 192.

"An Act to postpone the sale of tax certificates until after the adjournment of the legislature. Be it enacted...

"Section 1. The several boards of county commissioners, clerks of the circuit court, and other officers charged with duties in respect thereto, are hereby prohibited from making any sales of tax certificates owned or held by the State of Florida until after the adjournment of the present session of the Legislature of 1933.

"Section 2. This Act shall take effect immediately upon its being approved by the Governor or its becoming a law without such approval.

"Approved April 20, 1933." -p. 834.

Chapter 16278-(No. 421). House Bill No. 1293.

"An Act authorizing the Boards of County Commissioners of counties of the State of Florida having a population of not less than 9,500 and not more than 13,000, according to the last United States Census, to accept compromise settlement of outstanding tax sale certificates held by the State in such counties, in so far as the county and any and all special or district taxes are concerned, upon payment in



full of the principal amount due the State, together with the amount agreed upon to be paid the county; and to accept compromise settlement of omitted taxes due the county upon payment in full of the amount of principal due the State; and to authorize and direct the State Comptroller to approve and accept such compromise settlement of taxes...

"Became a law without the Governor's approval." -pp. 838-839.

Chapter 16280-(No. 423). Senate Bill No. 844.

"An Act authorizing and directing the Board of County Commissioners of each of the several counties of the State of Florida having a population of not less than 13,100 and not more than 13,500 according to the 1930 Federal Census to accept compromise settlement of outstanding tax sale certificates held by the State in such counties insofar as the county and/or districts is concerned upon payment in full of the principal amount due the State, together with the amount agreed upon to be paid to the county and/or districts and to accept compromise settlement of omitted taxes due the county and/or districts upon payment in full of the amount of principal due the State: Also authorizing and directing the governing authorities of all municipalities within the said several counties to accept compromise settlement of outstanding tax sales certificates held by such respective municipalities.

"Became a law without the Governor's approval." -pp. 841-842.

Chapter 16281-(No. 424). Senate Bill No. 899.

"An Act authorizing and directing the Board of County Commissioners of each of the several counties of the State of Florida having a population of not less than 18,200 and not more than 23,000 according to the 1930 federal census to accept compromise settlement of outstanding tax sale certificates held by the State in such counties insofar as the county and/or districts is concerned upon payment in full of the principal amount due the State, together with the amount agreed upon to be paid to the county and/or districts and to accept compromise settlement of omitted taxes due the county and/or districts upon payment in full of the amount of principal due the State; also authorizing and directing the governing authorities of all municipalities within the said several counties to accept compromise settlement of outstanding tax sales certificates held by such respective municipalities...

"Became a law without the Governor's approval." -pp. 842-843.

Chapter 16282-(No. 425). House Bill No. 1067.

"An Act authorizing the Board of County Commissioners, and the constituted authority of each municipality, in all counties having a population of not less than sixty thousand and not more than one hundred thousand, according to the last preceding census, to accept compromise settlements of tax sale certificates and other evidences of unpaid taxes for the year 1931 and prior thereto. Be it enacted...

"Section 1. That the Board of County Commissioners, and the duly constituted authority of each municipality, of all counties in the State of Florida having a population of not less than sixty thousand

and not more than one hundred thousand; according to the last preceding census, shall have the authority to adjust, compromise, settle, cancel or otherwise allow the redemption of any delinquent taxes for the year 1931, or prior, for cash in any amount that in their opinion shall be right and just and of the best interests of said county or municipality or any sub-district thereof, provided, that all taxes for years subsequent to the years herein mentioned shall be paid in cash...

"Section 3. In the case of delinquent taxes cancelled under the provisions hereof in connection with an application for a tax deed, or the foreclosure of any tax certificate or tax deed, no amount can be recovered either in the application for tax deed or the suit of foreclosure greater than the amount paid in cancellation thereof...

"Section 5. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 6. This Act shall become effective immediately upon its passage and approval by the Governor or upon its becoming a law without such approval.

"Approved May 30, 1933." -pp. 843-844.

Chapter 16288-(No. 431). House Bill No. 338.

"An Act providing for the extension of the time for redemption of tax liens held by drainage or sub-drainage districts; fixing the amount to be paid upon redemption; providing the method for the payment thereof and authorizing the use of bonds and/or matured interest coupons or other obligations of such districts in making such redemption. Be it enacted...

"Section 1. That the governing board or commission of each drainage or sub-drainage district in this State shall have the power and authority, from time to time, to provide by resolution that the time within which tax sale certificates or other tax liens representing taxes levied for the year 1931 or any prior year held by such drainage district or sub-drainage district or by or for the benefit of the governing board or commission thereof, may be redeemed, shall be extended for a total period not to exceed two years from the date that this Act becomes a law, and such redemption may be made within the period of time fixed by such governing board or commission by the payment of the principal amount of taxes evidenced by any such tax sale certificate or secured by any such tax lien plus interest thereon, at the rate of eight per centum (8%) per annum, from the date upon which such tax sale certificate was issued or such tax lien became evidenced...

"Became a law without the Governor's approval." -pp. 849-850."

Chapter 16289-(No. 432). Senate Bill No. 905.

"An Act authorizing and directing the Board of County Commissioners of each of the several counties of the State of Florida having a population of not less than four thousand fifty (4050) and not more than four thousand one hundred thirty (4130) according to the 1930 federal census to accept compromise settlement of outstanding tax sale certificates held by the State in such counties insofar as the county and/or districts is concerned upon payment in full of the principal amount due the State, together with the amount agreed upon to be paid



to the county and/or districts and to accept compromise settlement of omitted taxes due the county and/or districts upon payment in full of the amount of principal due the State; also authorizing and directing the governing authorities of all municipalities within the said several counties to accept compromise settlement of outstanding tax sales certificates held by such respective municipalities...

"Became a law without the Governor's approval." -pp. 851-852.

Chapter 16290-(No. 433). Senate Bill No. 930.

"An Act authorizing and directing the Board of County Commissioners of each of the several counties of the State of Florida having a population of not less than 5,460 and not more than 5,500 according to the 1930 federal census to accept compromise settlement of outstanding tax sale certificates held by the State in such counties insofar as the county and/or districts is concerned upon payment in full of the principal amount due the State, together with the amount agreed upon to be paid to the county and/or districts and to accept compromise settlement of omitted taxes due the county and/or districts upon payment in full of the amount of principal due the State; also authorizing and directing the governing authorities of all municipalities within the said several counties to accept compromise settlement of outstanding tax sales certificates held by such respective municipalities...

"Became a law without the Governor's approval." -pp. 852-853.

GEORGIA

Legislation Enacted - 1933 Regular Session.

Georgia. Laws, statutes, etc. Acts and resolutions of the General Assembly... 1933. 1253 pp. Atlanta, Ruralist Press Inc., State Printer, 1933.

Tax Lien; Payment and Release. No. 312.

"An Act to amend an Act entitled 'An Act to amend section 1140 of the Civil Code of 1910, so as to allow the owner or the holder of any equity, lien, or interest in or on property that has been returned or assessed with other property for taxes, to pay the taxes assessed against such property, to secure a release of same from such lien for taxes; to require the official charged with the collection of taxes or the transferee of such lien to accept payment and execute a release of said property from said lien, and to provide a fee for such service; and for other purposes;' passed by the General Assembly at its regular session in 1931 and approved August 25, 1931, published in Georgia Laws for 1931, pages 122-3, so that said Act shall apply to taxes due before the passage of the Act of 1931 as well as taxes accruing after the passage of said Act; and for other purposes.

"Section 1. Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by the authority of the same, that the Act of the General Assembly of Georgia, passed at its regular session in 1931 and approved August 25, 1931, published in Georgia Laws for 1931, pages 122-3, having the caption stated in the caption hereof,

be and the same is hereby amended by adding a section after Section 1, to be known as Section 1-a, as follows: 'Section 1-a. This Act shall apply to taxes accruing before its passage, as well as to taxes accruing after the passage of this Act.

"Section 2. Be it further enacted, that all laws and parts of laws in conflict with this Act be and the same are hereby repealed.

"Approved March 24, 1933." -pp. 50-51.

### IDAHO

#### Legislation Enacted - 1933 Regular Session.

Idaho. Laws, statutes, etc. General Laws of the State of Idaho. Passed at the twenty-second session of the State Legislature 1933. 572 pp. Boise, Capital News Pub. Co., 1933.

Chapter 2 - (H. B. No. 2). "An Act amending Section 61-1025 of the Idaho Code, 1932, relating to the making of tax deed, by providing that as to the taxes levied for the years 1928 and 1929, the period of redemption shall be five and four years, respectively; and declaring an emergency. Be it enacted...

"Section 1. That Section 61-1025 of the Idaho Code, 1932, be and the same is hereby amended to read as follows:

"61-1025... If the property is not redeemed within three years from the date of the delinquency entry, the tax collector or his successor in office must make to the county a deed to the property: provided, that as to the taxes levied for the year 1928 the period of redemption shall be five years, and that as to the taxes levied for the year 1929, the period of redemption shall be four years. Provided, that as to taxes levied for the years 1928 and 1929, in all cases where the county treasurer has heretofore complied with the provisions of Section 61-1026 and Section 61-1027 by giving the notice therein required to be given, such notice need not again be given, mailed or published...

"Approved January 4, 1933." -pp. 3-4.

Chapter 9 - (S. B. No. 10). "An Act amending Sections 56-313 and 56-316 of the Idaho Code, 1932, relating to the sale of State lands; providing for the valuation of improvements made by a purchaser whose certificate has been cancelled; providing for the payment for such improvements by a subsequent purchaser; providing the terms for the reinstatement of cancelled certificates of purchase; authorizing deferment of delinquent payments; and declaring an emergency...

"Approved January 25, 1933." -pp. 8-12.

Chapter 20 - (S. B. No. 1). "An Act authorizing the county treasurer to receive deposits to be later applied to the payment of taxes; providing for the issuance of certificates as evidence thereof; declaring such deposits to be public funds, and providing for the application, care and custody thereof...

"Approved February 2, 1933." -pp. 26-27.



Chapter 41 - (H. B. No. 105). "An Act providing for the redemption of property from delinquent taxes for the years 1928 to 1931, inclusive; extending the time for redemption; prescribing the terms on which redemption may be made; providing for issuance of tax deed where such redemption is not made; providing for redemption for part of the property; providing for the issuance of redemption deed; and declaring an emergency. Be it enacted...

"Section 1. All property described in any delinquency entry made pursuant to the provisions of Section 61-1009 of the Idaho Code Annotated for taxes for the years 1928, 1929, 1930 and 1931, or for any one or more of said years, may be redeemed from tax sale by the owner thereof, or by any party in interest on or before the second Monday in January, 1935, and thereafter until tax deed is issued to the county and up to the time a bid is accepted and approved by the Board of County Commissioners therefor at a public sale of such property, by paying the amount of all delinquent taxes and penalty as shown in such delinquency entry, without interest, but with added penalties as hereinafter prescribed in this Act. Provided, that no persons shall be permitted to redeem any property from sale for delinquent taxes of any of said years unless the said property has been redeemed from delinquency for prior years. Where redemption is made under the terms of this Act after the issuance of tax deed to the county, the redemptioner shall be required to pay, as a condition to such redemption all taxes delinquent at the time the deed was issued to the county and also the taxes accruing against said property subsequent to the issuance of a tax deed to the county. Such subsequent taxes shall be determined and extended as provided in Section 61-1023 of the Idaho Code Annotated. In all cases where the property has not been redeemed on or before the second Monday in January, 1935, the treasurer of the county shall make to the county a tax deed to the property.

"Sec. 2. If such property be redeemed from taxes for all or for any of said years on or before the first Monday in January, 1934, redemption may be made by paying to the tax collector the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, without any additional penalty. If such property be redeemed from tax sale for all or for any of said years at a date subsequent to the first Monday in January, 1934, but on or before the first Monday in July, 1934, redemption may be made by paying to the tax collector the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, together with an added penalty thereon of five per cent. If such property be redeemed from taxes for all or for any of said years at a date subsequent to the first Monday in July, 1934, but on or before the second Monday in January, 1935, redemption may be made by paying to the tax collector the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, together with an added penalty of seven and one-half per cent. If such property be redeemed from taxes for all or for any of said years at a date subsequent to the second Monday in January, 1935, but before tax deed is issued to the county, or if such tax deed has been issued, before a bid has been accepted and approved by the Board of County Commissioners therefor at a public sale of such property, redemption may be made by

paying to the tax collector the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, together with an added penalty of ten per cent.

"Sec. 3. The provisions of Section 61-1024 of the Idaho Code Annotated, with respect to the redemption of a part of the property covered by a delinquency entry shall be applicable to the redemption of property under the terms of this Act; and any owner of, or party in interest in, a part of the property covered by a delinquency entry for all or any of such years may redeem such part of the property by complying with all terms of this Act.

"Sec. 4. Where deed has been issued to the county, upon payment to the county treasurer of the amounts required to be paid, as herein provided, the county treasurer must issue a redemption deed to the redemptioner...

"Approved February 14, 1933." -pp. 54-56.

Chapter 79 - (S. B. No. 67). "An Act amending Section 56-314 of the Idaho Code Annotated, relating to sales of State lands, fixing the places for holding such sales, the terms of payment by purchasers thereof, the interest rate on deferred payments, providing for the issuing of certificates of purchase and for the issuance of deeds for land so purchased, and reducing the interest rate on deferred payments from six to four per cent per annum, both as to future sales and as to sales already made for which certificates are still outstanding, and other relating matters...

"Approved February 22, 1933." -pp. 129-131.

Chapter 88 - (H. B. No. 165). "An Act amending Section 61-1023, Idaho Code Annotated, relating to redemption from tax sale, by providing for redemption by the owner or party in interest up to the time a bid is accepted and approved by paying the original tax with interest and penalty and unpaid taxes levied at the time redemption right expired with interest and penalty and the taxes since the issuance of deed together with interest and penalty; providing for extension and valuation of such property and issuance of redemption deed. Be it enacted...

"Section 1. That Section 61-1023, Idaho Code Annotated, be, and the same is hereby, amended to read as follows:

"Section 61-1023... The property described in any delinquency entry may be redeemed from tax sale by the owner thereof, or any party in interest, on or after the fourth Monday of January after, and within three years from the date thereof, or until tax deed is issued to the county, and thereafter and up to the time a bid is \* accepted and approved by the Board of County Commissioners therefor at the public sale of such property, by paying to the county treasurer the amount of \*\*\*\*the original tax or taxes for which the property was sold, together with the penalty and interest thereon, and also the original amount of all unpaid taxes levied or assessed against the said property at the time the right of redemption expired, together with penalty and interest thereon, and also by paying the taxes for the year or years since the date of issuance of tax deed to the county, together with penalty and accrued interest thereon. All taxes accruing against such property subsequent to the



issuance of deed to the county shall be extended upon a valuation to be given by the assessor, upon application of the treasurer, and the taxes shall be computed according to the authorized levies for the year or years to be extended. Upon payment to the county treasurer of the amounts required to be paid as herein provided, the county treasurer must issue a redemption deed to the redemptioner.'

"Approved February 25, 1933." -pp. 140-141.

Chapter 101 - (S. B. No. 101). "An Act amending Section 41-1908, Idaho Code Annotated, and fixing the interest on liens of the operating company for water maintenance charges. Be it enacted...

"Section 1. That Section 41-1908, Idaho Code Annotated, be and the same is hereby amended to read as follows:

"41-1908... All charges levied under the provisions of this chapter shall draw interest at \*\* six per cent per annum from the time when due and payable, to the entry of judgment of foreclosure, and the right of lien shall extend to such interest and the costs of foreclosure.'

"Approved February 27, 1933." -p. 162.

Chapter 114 - (H. B. No. 160). "An Act amending Section 56-304 of the Idaho Code Annotated relating to leases of state lands; providing that state lands may be leased at an annual rental to be fixed and determined by the State Board of Land Commissioners; and declaring an emergency. Be it enacted...

"Section 1. That Section 56-304 of the Idaho Code Annotated be and the same is hereby amended to read as follows:

"Section 56-304... The State Board of Land Commissioners may lease any portion of the land of the state, at \* an annual rental \*\*\*\* the amount of which shall be fixed and determined by the state board, except as hereinbefore provided. The lessee shall pay the annual rental to the Land Commissioner, who shall receipt for the same on the lease in the name of the board, and file a duplicate receipt with the State Auditor. Upon receiving such annual rental, the Land Commissioner shall immediately transmit the same to the State Treasurer and take his receipt therefor in duplicate, filing one receipt with the State Auditor and preserving the other in the office of the State Board of Land Commissioners: provided, that the State Board of Land Commissioners may require that the lease of all lands acquired by virtue of a sheriff's deed or deed in lieu of foreclosure shall be made by the Land Commissioner on the terms and in accordance with such conditions as said board shall direct. Upon receiving the rental for such lands acquired by sheriff's deed or deed in lieu of foreclosure the Land Commissioner shall immediately transmit the same to the State Treasurer to be placed in the Farm Mortgage Fund, taking his receipt therefor in triplicate, filing one receipt with the State Auditor, one receipt with the Department of Public Investments, and the other receipt in the office of the State Land Commissioner. The money so deposited in the Farm Mortgage Fund shall be used for the payment of taxes, assessments and other charges against said lands: provided, that the provisions of this section shall not apply to lands leased for dormitory purposes, but said land so leased shall be governed by the provisions of Sections 56-326 to 56-328.'

"Sec. 3. An emergency existing therefor, which emergency is hereby declared to exist, this Act shall take effect and be in force from and after its passage and approval by the Governor.

"Approved March 1, 1933." -pp. 184-185.

Chapter 124 - (S. B. No. 132). "An Act enlarging the powers of the governor to declare legal holidays to certain classes of business and activities and to restrict the issuance and enforcement of judicial writs and process during such holidays: and declaring an emergency. Be it enacted...

"Section 1. That the Governor of the State of Idaho be and he hereby is authorized and empowered, whenever, in his opinion, extraordinary conditions exist justifying such action, to declare legal holidays in addition to those now authorized by law, and to limit such holidays to certain classes of business and activities to be designated by him, but no such holidays shall extend for a longer period than sixty days, provided, however, that it may be renewed for one or more periods not exceeding sixty days each, as the Governor may deem necessary...

"Sec. 3. That if the proclamation so provides, no order of sale, writ of execution, writ of attachment or other process usually issued by courts, or the clerk or clerks thereof, shall be issued contrary to or in violation of the terms of such proclamation, and any writs or other process issued prior to the effective date of such proclamation and not fully executed shall be suspended if the proclamation so provides, and no further proceedings shall be held thereunder during the existence of such holiday...

"Approved March 2, 1933." -pp. 192-193."

On March 24, 1933 Gov. Ross of Idaho issued a proclamation suspending mortgage foreclosures for 60 days. - Commercial and Financial Chronicle 136: 2538. April 15, 1933.

A Boise, Idaho, dispatch states that he extended the mortgage foreclosure holiday for an additional 60 days. - Daily Digest 49(45): 1. May 23, 1933.

The following regarding the constitutionality of the mortgage foreclosure law of Idaho is quoted from the United States Law Week 1(16): 305. Dec. 19, 1933.

"The suspension of real estate mortgage foreclosure proceedings in the State of Idaho pursuant to the proclamation of the governor issued under a 1933 statute is unconstitutional as to a mortgage executed prior to the enactment of the statute and the issuance of the proclamation, on the ground that it impairs the obligations of the contract in violation of the contract in violation of the State and Federal constitutions...

"Alliance Trust Co., Ltd., etc. v. Hall et al.; D. C., D. Idaho, No. 1222, Dec. 7, 1933. (Cavanah, D. J.)"

"Even though United States District Judge Cavanah of Boise recently held that the Idaho mortgage moratorium law is unconstitutional, Governor Ross declares that he intends to continue issuing moratorium proclamations..." -Idaho Farmer 52(9): 188. May 3, 1934.

According to the United States News of July 30, 1934, the moratorium on farm debts in Idaho restraining foreclosures on mortgages and contracts has been extended for 60 days, from July 16 to September 16. "Every 60 days, the legal limit since the enabling law was passed in 1933, Governor C. Ben Ross has issued a proclamation extending the moratorium."



Chapter 142 - (H. B. No. 7). "An Act providing for the filing of declarations of intention to redeem from delinquent irrigation district assessments made in the years 1929 to 1931, inclusive: prescribing the form of such declarations and designating the persons who may file the same; providing for the redemption of property from delinquent assessments of said years in all cases where such declarations of intention have been filed; providing for issuance of tax deed where such redemption is not made; extending the time for redemption; prescribing the terms on which redemption may be made; providing for the payment of delinquent assessments for certain years in installments; exempting from the effect of the act assessments made pursuant to contracts between irrigation districts and the United States and all cases where the right to a tax deed has been assigned to some private person, firm or corporation; and declaring an emergency. Be it enacted...

"Section 1. Any owner of property described in any delinquency entry made by the treasurer of any irrigation district pursuant to the provisions of Section 42-708 of the Idaho Code Annotated for irrigation district assessments levied in the years 1929, 1930 and/or 1931, whether for maintenance and operation, or for payment of bond interest and principal, or for drainage, who desires to redeem said property from such delinquency under the terms of this Act, shall on or before the first day of July, 1933, prepare and file with the treasurer of the irrigation district in which such property is situated, a declaration in writing, signed by him, of his intention to redeem such property. Such declaration shall be sufficient if it describes the property affected by legal subdivisions and states the year or years for which the delinquency entries have been made. Provided, that any mortgagee, or other party in interest in such property, may make and file such declaration of intention with like effect as if made and filed by the owner thereof. In all cases where no declaration of intention to redeem is filed, as herein provided, the property described in delinquency entries for said years may be redeemed only under the provisions and upon compliance with the terms of applicable existing laws.

"Sec. 2. In all cases where such declaration of intention to redeem is made, as provided in Section 1 hereof, the property described in any delinquency entry made pursuant to the provisions of said Section 42-708, on account of irrigation district assessments levied in the years 1929, 1930 and 1931, or on account of assessments levied in any of said years, whether for maintenance and operation, for payment of bond interest and principal, or for drainage, may be redeemed from such delinquency by the owner thereof, or by any party in interest, on or before the tenth day of January, 1935, by paying the amount of all delinquent assessments and penalty as shown in such delinquency entries, without interest, but with an added penalty as hereinafter prescribed in this Act. Provided, that no person shall be permitted to redeem any property from delinquent assessments of any of said years unless said property has been redeemed from sales for delinquent assessments for prior years.

"Sec. 3. If such property be redeemed from assessments made in any of said years on or before the first day of January 1934, redemption may be made by paying to the treasurer of the district the amount of

such delinquency and penalty, as shown by the delinquency entry for such year or years, without any additional penalty. If such property be redeemed from delinquent assessments of all or of any of said years at a date subsequent to the first day of January, 1934, but on or before the first day of July, 1934, redemption may be made by paying to the treasurer of the district the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, together with an added penalty thereon of seven per cent. If such property be redeemed from delinquent assessments of all or of any of said years at a date subsequent to the first day of July, 1934, but on or before the tenth day of January, 1935, redemption may be made by paying to the treasurer of the district the amount of such delinquency and penalty, as shown by the delinquency entry for such year or years, together with an added penalty of ten per cent. In all cases where such declaration of intention to redeem has been filed but the property has not been redeemed on or before the second Monday in January, 1935, the tax collector of the county, or his successor in office, shall make to the county a tax deed to the property.

"Sec. 4. Subject to the provisions of this Act, delinquent assessments for any of said years may be paid at any time in installments of not less than twenty-five per cent, but the payment of any such installments shall not operate as a partial redemption of the property described in the delinquency entry of any year unless and until redemption in full for such year shall be made as provided in this Act. The treasurer of the district shall issue to the party paying any such installment a temporary receipt, and such installment shall be handled and apportioned as are collections of other delinquent assessments.

"Sec. 5. The provisions of this Act shall not apply to the redemption from delinquent assessments made pursuant to Chapter 18 of Title 42 of the Idaho Code Annotated, relative to contracts between irrigation districts and the United States, nor to any delinquent assessment upon which a delinquency entry has been made and the right to tax deed on such delinquency entry has been assigned by the district to any person, firm or corporation..

"Approved March 9, 1933." -pp. 219-221.

Chapter 150 - (H. B. No. 331). "An Act prohibiting courts from entering a deficiency judgment in mortgage foreclosures in any amount greater than the difference between the mortgage indebtedness, plus costs of foreclosure, and the reasonable value of the mortgaged property; and declaring an emergency...

"Approved March 10, 1933." -p. 229.

Chapter 183 - (S. B. 119). "An Act providing for the payment of lien and assessment upon lands in drainage districts under provisions of title 41 Idaho Code Annotated and acceptance of bonds and coupons thereon of drainage districts as cash in payment of such lien and assessment, and providing that upon the payment of such lien and assessment such land shall be relieved of all further liability and assessment except for maintenance and operation; and declaring an emergency...

"Approved March 11, 1933." -pp. 338-339.



Chapter 194 - (H. B. No. 319). "An Act authorizing the State Board of Land Commissioners of the state of Idaho, in the dissolution of irrigation and drainage districts, to release first mortgages on real property within said districts held by the state of Idaho as security for the payment of loans made by it and to accept in lieu thereof second mortgages to secure the payment of said loans; providing for limiting the releasing of said first mortgages for the purpose of retiring bonds and warrant indebtedness of said irrigation and drainage districts and the interest due thereon at less than the face value thereof; providing for applications to release said first mortgages and the contents thereof; providing the terms and conditions upon which first mortgages may be released by the State Board of Land Commissioners and second mortgages accepted in lieu thereof; repealing all acts and parts of acts in conflict herewith; and declaring an emergency...

"Approved March 13, 1933." -pp. 385-388.

### ILLINOIS

#### Legislation Enacted - 1933 Regular Session.

Illinois. Laws, statutes, etc. Laws of the State of Illinois enacted by the fifty-eighth General Assembly at the regular biennial session begun and held... on the fourth day of January A.D. 1933, and adjourned sine die on the first day of July, A.D. 1933. 1208 pp. [Springfield, Allied Printing Trades Council, 1933]

Senate Bill No. 90. Approved June 21, 1933. "An Act to amend section 1 of 'An Act to extend the time and provide for the payment of assessments of benefits in drainage districts,' approved May 22, 1885. Be it enacted...

"Section 1. Section 1 of 'An Act...' approved May 22, 1885, is amended to read as follows:

"1. Whenever a petition signed by a majority in number of the adult owners of lands lying in any drainage district, or drainage and levee district, organized under any law of this State, shall be filed with the clerk of the County Court, or any justice of the peace, or town clerk, having custody of the records of such district, representing that an assessment of benefits has been made against the lands in such district for the construction of the proposed drains and works of such district and confirmed as required by law, and is unpaid in whole or in part, and that it would promote the interest of the land owners in such district to extend the time for the payment of such assessments to a time named in the petition, or have the same made payable in installments at such time or times and amounts mentioned in the petition, or to issue bonds not exceeding in principal and interest the amount of said assessments or any installment thereof, it shall be the duty of the clerk of the County Court, justice of the peace or town clerk to fix the time and place for the hearing of said petition, which shall be not less than fifteen days from the filing thereof.

"2. The provisions of this Amendatory Act shall take effect January 1, 1934.

"Approved June 21, 1933. (Smith-Hurd, p.1185; Cahill, p.1177)" -pp.513-514.

House Bill No. 320. Approved June 9, 1933. "An Act to amend section 26 of 'An Act to provide for the construction, reparation and protection of drains, ditches and levees, across the lands of others, for agricultural, sanitary and mining purposes, and to provide for the organization of drainage districts,' approved May 29, 1879; as amended. Be it enacted...

"Section 1. Section 26 of 'An Act...' approved May 29, 1879, as amended, is amended to read as follows:

"26. At the time of confirming such assessments, it shall be competent for the court to order the assessment of benefits to be paid in installments of such amounts, and at such times as will be convenient for the accomplishment of proposed work or payment of bonds that may be issued; otherwise the whole amount of such assessment shall be payable immediately upon such confirmation. The assessments or installments thereof shall draw interest at the rate of six per cent per annum from the time of confirmation until paid; but if any owner elects, he may pay the whole amount of the assessments, and interest, if any, accrued against his land, before it becomes due or the whole amount of the installments remaining unpaid: Provided that in case any bonds have been issued by the district such payment of the whole amount or of the remaining installments may be made and accepted only if satisfactory arrangements can be made with the owners of such bonds for the premature retirement of a portion of such bonds practically equal to the amount of the assessment or installment paid, and if such transaction will not cause a present or future shortage of funds for the payments of interest or the retirement of maturing bonds: And provided further that where the court has, by order, directed the whole or a part of the assessment of benefits to be paid in deferred installments, that the court may, by order, direct that the interest on such deferred installments shall be collected yearly in advance. Said assessments shall be a lien upon the lands assessed as other taxes, and such lien shall continue until said assessments are paid; and the proceedings of the County Court of the county in which said lands are situated, shall be sufficient notice of such lien...

"2. Whereas, under present economic conditions many land owners in drainage districts are unable to pay their assessments and the districts are in financial stress, while other land owners in such districts would pay in advance if such payments were authorized, and such payments should be authorized immediately, therefore, an emergency exists and this Act shall take effect upon its passage.

"Approved June 9, 1933. (Smith-Hurd, p. 1143; Cahill, p. 1132)" -pp. 514-5

House Bill No. 507. Approved May 11, 1933. "An Act relating to insurance companies and the foreclosure of mortgages held by insurance companies on farms and homes, and providing that, subject to the approval and by direction of the Governor of the State of Illinois, the Superintendent of Insurance may adopt and promulgate rules and regulations affecting the control of insurance companies, and declaring an emergency. Be it enacted...

"Section 1. It is hereby declared that an emergency exists in the State of Illinois and in the Nation with regard to the financial con-



dition of its people generally and with respect to financial and investment institutions, including the business of insurance, and the provisions of this Act are therefore necessary for the protection of the public as a whole, to preserve the stability of insurance companies, to prevent undue preference among the policyholders of said companies, and to conserve the income and assets of such companies for the benefit of their policyholders, beneficiaries and creditors. It is further hereby declared that the general welfare and safety of the People of the State of Illinois and the Nation are involved and that it is necessary to invoke the police power of the State in the public interest.

"2. Subject to the approval and by the direction of the Governor of the State of Illinois, the Superintendent of Insurance is hereby authorized to adopt, promulgate, modify, enforce or rescind from time to time such rules and regulations as may be deemed necessary for the purpose of carrying out the provisions of this Act by maintaining safe and sound methods for the transaction of the business of insurance, for the purpose of safeguarding the interests of policyholders, beneficiaries, creditors and the public generally. Upon the adoption and promulgation of any such rule or regulation, any law or any part of any law which may be in conflict with any such rule or regulation is hereby suspended and shall continue to be suspended so long as such rule or regulation continues in force and effect, but upon the repeal or revocation of such rule or regulation and upon expiration of this Act by limitation, all of such laws or parts of laws which shall have been suspended shall again be in full force and effect.

"3. The Governor is hereby authorized, in his discretion or the Superintendent of Insurance with the approval of the Governor, to stay any foreclosure or proceeding incident to such foreclosure and to provide extension of time for the payment of mortgage indebtedness, either principal or interest, on any mortgage on a farm or homestead where such mortgage is owned or held by an insurance company which is subject to the provisions of this Act.

"4. Nothing in this Act shall affect the authority of the Superintendent of Insurance to deal with impaired insurance companies under the provisions of existing law.

"5. Any insurance company violating any rule or regulation promulgated in conformity with this Act shall forthwith be subject to having its authority, and that of its agents, to transact business in this State revoked.

"6. This Act shall expire by limitation at midnight on June 30th 1935.

"7. For the reasons stated herein it is necessary that the police power of the State be invoked and therefore an emergency exists and this Act shall take effect upon its passage.

"Approved May 11, 1933." -pp. 649-650.

House Bill No. 907. Filed July 13, 1933. "An Act to amend sections 16, 18, 20 and 33 of 'An Act in regard to judgments and decrees, and the manner of enforcing the same by execution, and to provide for the redemption of real estate sold under execution or decree;' approved March 22, 1872, in force July 1, 1872, as amended by subsequent Acts, and to add to said Act a new section to be known as section 18a. Be it enacted...

"Section 1. That sections 16, 18, 20 and 33 of 'An Act...' approved March 22, 1872, in force July 1, 1872, as amended by subsequent Acts, are hereby amended, and a new section, to be known as section 18a, is hereby added to said Act, said amended sections and added section to read as follows:

"16. When any real estate is sold by virtue of an execution, judgment, or decree of foreclosure of mortgage, or enforcement of mechanic's lien, or vendor's lien, or for the payment of money, it shall be the duty of the sheriff, master in chancery or other officer, except as otherwise in this Act provided, instead of executing a deed for the premises sold, to give to the purchaser a certificate describing the premises purchased by him, showing the amount paid therefor, or if purchased by the person in whose favor the execution is taken or the decree is entered, the amount of his bid, the time when the purchaser will be entitled to a deed, unless the premises shall be redeemed, as provided in this Act.

"18. Any defendant, his heirs, executors, administrators, assigns, or any person interested in the premises, through or under the defendant, may, except as to any sale had by virtue of decree of foreclosure of mortgage made by a corporation wherein right of redemption shall be waived, as in section 18a of this Act provided, within twelve months from said sale, redeem the real estate so sold by paying to the purchaser thereof, his executors, administrators or assigns or to the sheriff or master in chancery, or other officer who sold the same, or his successor in office, for the benefit of such purchaser, his executors, administrators, or assigns, the sum of money for which the premises were sold or bid off, with interest thereon at the rate of six per centum per annum from the time of such sale, whereupon such sale and certificate shall be null and void.

"18a. Any corporation organized under the laws of this State, or and foreign corporation licensed to do business in this State, may, by provision in any mortgage or trust deed in the nature of a mortgage hereafter executed, waive any and all rights of redemption from sale under any order or decree of foreclosure of such mortgage or trust deed, on behalf of the mortgagor or grantor, and each and every person except decree or judgment creditors of any such corporation, acquiring any interest in or title to the mortgaged premises subsequent to the date of such mortgage or trust deed; and any such waiver shall be binding upon and be an effective bar against redemption by (a) such mortgagor or grantor, or (b) by any person or persons acquiring any interest in or title to the mortgaged premises by, through or under such mortgagor or grantor, or (c) by the heirs, executors, administrators or assigns of any such person, or persons, or (d) by any decree or judgment creditor of any person or persons having, or having had, any interest in the mortgaged premises, or (e) by any defendant in any



foreclosure proceeding of such mortgage or trust deed, his heirs, executors, administrators or assigns. When any sale is had under any order or decree of foreclosure of any such mortgage or trust deed containing such waiver, upon confirmation of such sale the master in chancery or other officer who made such sale or his successor in office shall immediately execute and deliver to the purchaser a deed describing and conveying the premises purchased by him showing the amount paid therefor, or if purchased by the person in whose favor the order or decree is entered, the amount of his bid therefor: Provided, that decree or judgment creditors of such corporations shall have three months after the sale to redeem in the manner provided in section 20.

"20. If such redemption is not made, any decree or judgment creditor, his heirs, executors, administrators or assigns may, after the expiration of twelve months and within fifteen months after the sale, and when any sale is had under any order or decree of foreclosure upon a mortgage or trust deed executed by a corporation and containing a waiver of the right of redemption any decree or judgment creditor of such corporation may within three months after the sale, redeem the premises in the following manner: such creditor, so entitled to redeem, his heirs, executors, administrators or assigns may sue out an execution upon his judgment or decree, and place the same in the hands of the sheriff or other proper officer to execute the same, who shall endorse upon the back thereof a levy of the premises desired to be redeemed; and the person so entitled and desiring to make such redemption shall pay to such officer the amount for which the premises to be redeemed were sold, with interest thereon at the rate of six per centum per annum from the date of the same, for the use of the purchaser of such premises, his executors, administrators or assigns, whereupon such officer shall make and file in the office of the recorder of the county in which the premises are situated a certificate of such redemption, and shall advertise and offer the premises for sale under said execution as in other cases of sale or execution.

"33. Any deed which has been heretofore, or which may hereafter be so executed, or which has been executed pursuant to section 13a of this Act, or a certified copy of the record thereof, shall be prima facie evidence that the provisions of the law in relation to the sale of the property for which it is or may be given were complied with; and in case of the loss or destruction of the record of the judgment or decree, or of the execution or levy thereon, such deed or certified copy of the record thereof shall be prima facie evidence of the recovery and existence of the judgment or decree and issuing and levy of the execution as therein recited.

"Filed July 13, 1933. (Smith-Hurd, p. 1767; Cahil, p. 1740)

"The Governor having failed to return this bill to the General Assembly during its session, the General Assembly having adjourned sine die on July 1, 1933, and he having filed the same in my office on this date without signature or objections, it has therefore become a law.

"Witness my hand this 13th day of July, A. D. 1933. Edward J. Hughes, Secretary of State." -pp. 682-684.

Legislation Proposed - 1934 Special Session.

Selfish groups oppose foreclosure legislation. Bureau Farmer (Ill. Agr. Assoc. Section) Mar. 1934, p. 10.

"... This bill provides for a stay of foreclosure proceedings when the court of jurisdiction sees fit to take such action in the interest of a deserving debtor as well as his creditor...

"Under the proposed legislation jurisdiction to grant delay in foreclosure is vested in the court and provision is made to protect the interests of the mortgagee as well as the mortgagor. Certainly where the debtor is not making a real effort to pay his interest and principal he would have little opportunity to secure a stay of foreclosure. There is nothing compulsory in the measure now pending at Springfield. It is left entirely to the courts to decide when a foreclosure shall be delayed."

INDIANA

Legislation Enacted - 1933 Regular Session.

Indiana. Laws, statutes, etc. Laws ... passed at the seventy-eighth regular session of the General Assembly begun on the fifth day of January, A. D. 1933. 1392 pp. Indianapolis, Wm. B. Burford Printing Co., 1933.

Chapter 2. "An Act concerning the advertisement and sale of lands and lots for the payment of delinquent taxes during the year 1933, and declaring an emergency. [H. 45. Approved January 19, 1933.]...

"Section 1. Be it enacted by the general assembly of the State of Indiana, That none of the lands and lots returned and remaining delinquent for the non-payment of taxes, as shown by the lists prepared and recorded by the county auditor or other officer charged with that duty, during the month of December, 1932, as provided by law, shall be offered for sale or sold or advertised for sale during the year 1933, but the first sale of such lands and lots for the payment of delinquent taxes shall commence on the second Monday in February, 1934, and no such sale shall be held during the year 1933...

"Sec. 2. All laws and parts of laws in conflict with the provisions of this act are hereby suspended, and shall continue to be suspended until this act shall expire by limitation, but upon the expiration of this act by limitation, any acts or parts of acts hereby suspended shall be in as full force and effect as such acts and parts of acts would have been if this act had not been passed...

"Sec. 3. This act shall expire by limitation on the first day of July, 1933...



"Sec. 4. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after its passage." -pp. 5-6.

Chapter 30. "An Act concerning delinquent taxes, and declaring an emergency. [H. 44. Approved February 20, 1933.]...

"Section 1. Be it enacted by the general assembly of the State of Indiana, That when any taxpayer shall have failed, for any cause, to pay his taxes, or either installment thereof, for the year 1931, or for any year prior thereto, except poll taxes, such taxes may be paid, together with interest thereon, as hereinafter prescribed in this act. The provisions of this act shall not apply in any case where the property upon which such taxes have been assessed and levied, has been sold for such delinquent taxes...

"Sec. 2. If any such taxpayer shall have failed to pay any installment of taxes, as set out in section one of this act, all such installments shall bear interest at the rate of 4% per annum, which interest shall be computed upon such delinquent taxes from the date on which they became delinquent until the date of the November payment, 1933, and all such delinquent taxes together with the interest thereon shall be added together and the total of such delinquent taxes and interest shall be considered as the amount of delinquent taxes owed by each such taxpayer. All penalties thereon, as now provided by law are hereby expressly waived. The privileges hereby granted shall in no wise be construed to release, waive or destroy the validity or priority of any lien of such taxes against the property or person against which such taxes have been levied or assessed...

"Sec. 3. If any taxpayer shall have failed, for any cause, to pay any installment of taxes assessed or levied against him or his property for any of the years set out in section 1 of this act, and if such taxpayer desires to, and does comply with the provisions of this act, by paying the first installment of taxes for the year 1932, on or before the first Monday of May, 1933, he may do so, and any taxes assessed against the property for the year 1932, upon which he desires to pay such taxes, shall not be deemed to be due and payable until the regular tax paying dates in the year 1933, and he shall have the right and privilege of paying such taxes for the year 1932, in the same manner and at the same time, as though all delinquent taxes had been paid...

"Sec. 4. Any taxpayer who shall avail himself of the provisions of this act, may pay the whole of such delinquent taxes and interest, upon any parcel of property assessed, at any time, or he may, at his option, pay the same in twenty equal installments, together with accrued interest, as hereinafter provided. If any taxpayer elects to pay such delinquent taxes and interest in twenty equal installments, all interest which shall have accrued on such delinquent taxes prior to the day on which the November installment of taxes was due in 1933 shall be added to the total amount of all delinquent taxes due and unpaid, and the amount so obtained shall be payable in twenty equal installments, together with accrued interest, the first of such installments being payable on or before the first Monday of May, 1934, the second on or before the first Monday of November, 1934, and like installments shall be payable on or

before the like dates during the years 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942 and 1943. Any such taxpayer shall, with the May, 1934, installment of taxes, pay all interest which has accrued on such delinquent taxes from the day on which the November installment of taxes was due in 1933 up to and including the day on which the May installment of taxes is due in 1934, and shall also be required to pay with each of such installments, any current taxes, assessed against such property that may be due and payable at such times, as provided by law. The failure to pay any of such installments of delinquent taxes and interest, and current taxes, at the time when the same are due and payable, as herein provided, and as otherwise provided by law, shall cause such taxpayer to lose any and all rights under the provisions of this act, and all such delinquent taxes, together with any current taxes, shall immediately become due and payable, together with any and all penalties and interest, as provided by law, and the property assessed shall be sold for such delinquent and current taxes, as provided by law; Provided, Any payments made under this act shall be charged on the current tax duplicate by the county auditor before settlement [;] and, Provided, further, The failure to pay any of such installments of delinquent taxes and interest, and current taxes at the time when same are due and payable as herein provided, shall cause the county auditor to re-charge such unpaid delinquent taxes together with current penalties and interest on the current tax duplicate...

"Sec. 8. That an act entitled 'An Act concerning delinquent taxes, and declaring an emergency,' approved August 13, 1932, be and the same is hereby repealed...

"Sec. 9. Whereas an emergency exists for the immediate taking effect of this act, the same shall be in full force and effect from and after the date of its passage." -pp. 149-152.

Chapter 128. "An Act to repeal sections 2, 3 and 4 of an act entitled 'An Act entitled an act in relation to the recording of the assignment of mortgages, fixing certain penalties for the violation thereof,' approved February 28, 1899. [H. 92. Approved March 8, 1933.]" Effective immediately. -pp. 742-743.

Chapter 222. "An Act to amend section 1 of an act entitled 'An Act providing for a homestead, and exempting it from sale on execution, and exempting certain personal property from attachment and sale on execution, or distress for rent, and repealing all laws in conflict herewith,' approved March 29, 1879. [S. 57. Approved March 9, 1933.]...

"Section 1. Be it enacted by the general assembly of the State of Indiana, That section 1 of the above entitled act be amended to read as follows: Section 1. That an amount of property both real and personal of any resident house-holder of the State of Indiana, not exceeding in value one thousand dollars owned by such resident householder shall not be liable for sale on execution or any other final process from a court, or any debt growing out of or founded upon a contract, express or implied, after the taking effect of this act; Provided, That the amount of such real estate so exempt to such householder shall not exceed in value the sum of seven hundred dollars; and, Provided further,



That the amount of personal property so exempt to such householder shall not exceed in value the sum of six hundred dollars and in no event shall the value of such exempted properties exceed in value the sum of one thousand dollars to any such householder." -p. 1014.

IOWA

Legislation Enacted - 1933 Regular Session.

Iowa. Laws, statutes, etc. Acts and joint resolutions passed at the regular session of the forty-fifth General Assembly of the State of Iowa. 342 pp. Des Moines, 1933.

Chapter 124-S. F. 473. "An Act extending the time in which to pay, without penalty, the first installment of all taxes payable in 1933, and to provide for interest on said installment in case payment is not made within the time specified. Be it enacted...

"Section 1. That the first half, or what is denominated in the statutes as the first installment, of all taxes payable in the year 1933 shall not be deemed delinquent until July 1, 1933, and may be paid at any time prior to said day without interest as a penalty. Any penalty paid prior to the taking effect of this act shall be credited as a payment on the second installment. If said installment be not paid prior to said July 1, 1933, it shall draw, from April 1, 1933, interest as a penalty, three-fourths ( $\frac{3}{4}$ ) of one per cent (1%) per month until paid."

"Sec. 2. This act is deemed of immediate importance and shall be in force and effect from and after its publication in two newspapers of this state, as provided by law.

"Senate File No. 473. Approved April 10, 1933." -p. 161.

Chapter 130-S. F. 360. "An Act to amend section seventy-one hundred eighty-eight (7188), code of 1931, relating to the collection of taxes. Be it enacted...

"Section 1. That section seventy-one hundred eighty-eight (7188), code, 1931, be amended by adding thereto the following: 'He shall, upon the order of the board of supervisors in the years 1933 and 1934, accept as partial payment of taxes due or past due, not less than one-tenth of the total amount due at the time of the first payment and shall give temporary receipt for the amount received and when the payment of the first or second half of taxes for any one year has been completed, he shall give a receipt in full for same as heretofore provided. No payment of less than five dollars shall be received at any one time as a partial payment unless it be as a balance due.'

"Senate File No. 360. Approved April 10, 1933." -p. 165.

Chapter 152-H. F. 69. "An Act to amend section seventy-two hundred fourteen (7214) and section seventy-two hundred and seventy-two (7272), code, 1931, reducing the amount of interest and penalty to be paid on delinquent taxes and in redemption of property from tax sale. Be it enacted...

"Section 1. That section seventy-two hundred fourteen (7214), code, 1931, be amended by striking the word 'one' in line 'four' (4) and

inserting in lieu thereof the following 'three-fourths of one'.

"Sec. 2. Amend section seventy-two hundred seventy-two (7272), code, 1931, by striking out the word 'eight' in line seven (7) and substituting therefor the word 'four'.

"Sec. 3. Further amend section seventy-two hundred seventy-two (7272), code, 1931, by striking the word 'eight' in lines eight (8) and fifteen (15), and substituting therefor the word 'six'.

"Sec. 4. This act being deemed of immediate importance shall be in full force and effect after its passage and publication in the Pilot-Tribune, a newspaper published at Storm Lake, Iowa, and in the Bedford Times-Press, a newspaper published at Bedford, Iowa.

"House File No. 69. Approved March 25, 1933." -p. 166.

Chapter 133-S. F. 90. "An Act to amend section seventy-two hundred forty-four (7244), code, 1931, relating to sales of real estate for delinquent taxes. Be it enacted...

"Section 1. Amend section seventy-two hundred forty-four (7244), code, 1931, by adding thereto as section 7244-el, the following: '7244-el. No such sale of lands, town lots or other real estate shall take place after the taking effect of this act and prior to December 4, 1933, and all such tax sales heretofore advertised are hereby adjourned until December 4, 1933.'

"Sec. 2. This act being deemed of immediate importance shall be in full force and effect from and after its publication in Storm Lake Pilot-Tribune, a newspaper published at Storm Lake, Iowa, and in the Rolfe Arrow, a newspaper published at Rolfe, Iowa."

"Senate File No. 90. Approved February 25, 1933." -p. 167.

Chapter 177-S. F. 167. "An Act to increase the amount of statutory exemption from execution for residents who are the heads of families and to provide for the selection of such exempt property. Be it enacted...

"Section 1. In addition to the exemptions provided by section eleven thousand seven hundred and sixty (11760) of the code, 1931, if a debtor is a resident of this state, and the head of a family, he may hold exempt from general execution, until March 1, 1935, livestock, farm products and/or farming utensils and machinery, or other property, household goods of his own selection not exceeding in value the sum of one hundred dollars (\$100.00) whether said exemption be waived or not by such debtor, all of his own selection in an aggregate value of not to exceed five hundred dollars (\$500.00).

"Sec. 2. Whenever the debtor claims the additional exemptions provided for in section one of this act, the officer or person having the execution or writ of attachment or other process for service shall select one appraiser, the debtor shall select another and these two appraisers shall select a third. These appraisers shall fix the value of the property claimed by the debtor as exempted under provisions of this act.

"Sec. 3. Provisions of this act shall not apply to any executions or attachments now levied upon any of the property described in the preceding sections, nor shall it affect the remedies for existing obligations as against property now in existence.

"Sec. 4. This act being deemed of immediate importance, shall become effective from and after its publication in the Sioux City Tribune, a



newspaper published in Sioux City, Woodbury county, Iowa, and the Davenport Times, a newspaper published at Davenport, Scott county, Iowa. .

"Senate File No. 167. Approved March 14, 1933." -pp. 206-207.

Chapter 178-S. F. 267. "An Act relating to the duration of judgments and the limitations of actions on judgments and fixing the time within which certain judgments may be enforced and executions issued thereon. Be it enacted....

"Section 1. From and after January 1, 1934, no judgment in an action for the foreclosure of a real estate mortgage or deed of trust or in any action on a claim for rent or judgment assigned by a receiver of a closed bank or rendered upon credits assigned by the receiver of a closed bank when the assignee is not a trustee for depositors or creditors of the bank shall be enforced and no execution issued thereon and no force or vitality given thereto for any purpose other than as a set-off or counter claim after the expiration of a period of two (2) years from the entry thereof.

"Sec. 2. After January 1, 1934, no action or proceedings shall be brought in any court of this state for the purpose of renewing or extending such judgment or prolonging the life thereof. Provided, however, that nothing herein shall prevent the continuance of such judgment in force for a longer period by the voluntary written stipulation of the parties, filed in said cause.

"Sec. 3. All acts, or parts of acts, and all provisions of the code of Iowa, or of any section or part of a section thereof, in conflict with this act are hereby repealed.

"Senate File No. 267. Approved April 11, 1933." -p. 207.

Chapter 179-H. F. 350. "An Emergency Act relating to the extension of the period of redemption of real estate in all real estate foreclosure actions now pending where deeds of conveyance have not been granted. Be it enacted....

"Section 1. In any action, for a real estate foreclosure of a mortgage or a deed of trust, which has been commenced in any of the courts, and in which a decree has been or may hereafter be entered, but the redemption period, as now provided, has not expired, upon application of the owner or owners of such real estate, the court shall, unless upon hearing upon said application good cause is shown to the contrary, order that no sheriff's deed shall be issued until March 1, 1935, and in the meantime the such owner or owners, may redeem such property, and are entitled to possession thereof.

"Provided, the court having jurisdiction of such foreclosure action shall order and direct, that there shall be applied from the income of said real estate so much thereof as is just and equitable, toward the payment of taxes accruing thereon during the period of redemption extension as provided by this act, and any balance distributed as the court may direct, and shall make such provision for the preservation of said property as will be just and equitable during the redemption period, and to this end the court may, in his discretion, in order to carry out the foregoing powers, appoint a receiver of said real estate, and invest said receiver with such powers as the court may find will be just and equitable to all parties to the proceeding.

"Providing, that in the event the said owner or owners do not comply with the orders of the court, the order for extension of redemption period as authorized by this act shall, on proper hearing, be set aside by order of the court.

"Sec. 2. During the period of extension of redemption, as herein provided, the owner or owners of said real estate shall have the exclusive right to redeem, and the rights of redemption of subsequent mortgagees, junior lienholders, and creditors shall terminate within the period as by law now provided, the provisions of this act notwithstanding.

"Sec. 3. During the period of extension of redemption, as herein provided, the clerk of the district court of the county in which such foreclosure action is brought, shall receive and disburse the income from said real estate, as the court shall order as just and equitable.

"Sec. 4. Any provision of any law or laws now in force, which are in conflict with the provisions of this act, are hereby suspended until March 1, 1935.

"Sec. 5. From and after March 1, 1935, this act shall cease to be in force.

"Sec. 6. If any court of competent jurisdiction finds that any word, phrase, clause, sentence, or part of this act is unlawful it shall not invalidate any other part of this act.

"Sec. 7. This act being deemed of immediate importance shall be in full force and effect from and after its publication in the Sioux City Tribune, a newspaper published at Sioux City, Iowa, and the Davenport Democrat, a newspaper published at Davenport, Iowa.

"House File No. 350. Approved March 18, 1933." -pp. 208-209.

Chapter 182-H. F. 193. "An Emergency Act relating to the foreclosure of real estate mortgages and deeds of trust on real estate and to actions on notes secured by such mortgages or deeds of trust; providing for the continuance of such actions; providing for determination by the court of the rights of the holder of such mortgage, owner or owners of the real estate and persons liable on such mortgage, deed of trust, or note secured thereby, to the possession of said real estate, and to the rents, income and profits therefrom, providing for the distribution thereof; providing for rental terms; providing for the termination of such order of continuance; and providing for termination of this act. Be it enacted...

"Section 1. The governor of the state of Iowa having declared that an emergency now exists, and the general assembly having determined that such emergency does exist, which is general throughout the state, and that the safety and future welfare of the state as a whole is endangered thereby, the general assembly acting under the power reserved by the people of Iowa, does hereby enact the following:

"Sec. 2. In all actions for the foreclosure of real estate mortgages or deeds of trust now pending in which decree has not been entered, and in all actions hereafter commenced for the foreclosure of real estate mortgages or deeds of trust, or on notes secured thereby, in any court of record in the state of Iowa, while this act is in effect, the court upon application of the owner or owners of such real estate or persons liable on said mortgages or deeds of trust, or notes secured thereby, who are defendants in said cause and not in default for want of pleading



or appearance shall, unless upon hearing on said application good cause is shown to the contrary, order such cause continued until March 1, 1935, or so long as this act is in effect, providing, however, that in all causes now pending in which default has been entered but no decree signed, said owner or owners of such real estate of persons liable on said mortgages or deeds of trust, or notes secured thereby, shall have ten days from the taking effect of this act in which to file said application for continuance, and upon such order of continuance the court shall make order or orders for possession of said real estate, giving preference to the owner or owners in possession, determine fair rental terms to be paid by the party or parties to be in possession and the application and distribution of the rents, income and profits from said real estate, and make such provision for the preservation of said property as will be just and equitable during the continuance of said cause, which order or orders shall provide that such rents, income or profits shall be paid to and distributed by the clerk of the district court of the county in which said suit is pending, and further provide that in such distribution, taxes, insurance, cost of maintenance and upkeep of said real estate shall be paid in the priority named, and any balance distributed as the court may further direct; provided, however, that the court shall, upon a substantial violation of its said order or orders, or for other good and sufficient cause, set aside said order or continuance and the cause shall proceed to trial as by law now provided, the provisions of this act to the contrary notwithstanding.

"Sec. 3. For the purpose of the administration of this act, the court may in all cases suggest and recommend conciliation.

"Sec. 4. All acts and parts of acts in conflict with this act are suspended while this act is in effect.

"Sec. 5. From and after the first day of March, 1935, this act shall cease to be in force.

"Sec. 6. This act being brought forth to meet an emergency through the police power of the state and being deemed of immediate importance shall be in full force and effect after its passage and publication in the Fort Dodge Messenger, a newspaper published at Fort Dodge, Iowa, and the Sibley Gazette-Tribune, a newspaper published at Sibley, Iowa.

"House File No. 193. Approved February 8, 1933." -pp. 211-212.

When this bill was passed Governor Herring "issued a proclamation rescinding the provisions of his proclamation of Jan. 19, in which he called upon holders of mortgages or other liens upon real estate or personal property in Iowa to refrain from enforcement of such liens." -U. S. Daily, Feb. 15, 1933, p. 7, col. 3.

"The Iowa Supreme Court today upheld constitutionality of the Iowa mortgage foreclosure moratorium law on grounds that the State has the right to legislate for welfare of its people during times of economic emergency." -Journal of Commerce [N.Y.] Apr. 5, 1934, p. 1.

Legislation - 1933/34 Special Session.

H291X - Tax lien - makes delinquent taxes a lien without being carried forward on books. Enacted. Tax Mag. Feb. 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress

Special session is adjourned. Tax revision took considerable time of session. Consideration given more than 700 bills, more than 200 passing. Bureau Farmer [Iowa Farm Bureau Messenger] 9(8): 13. Apr. 1934.

"... A number of other tax measures were passed. The date for delinquent tax sales was extended from December 4, 1933, to April 2, 1934...

"Another bill [H232X] passed extended until December 2, 1935, the period of redemption on any property sold for taxes from 1930 to 1934, in which treasurer's deed has not been issued...

"Among the major proposals which were defeated were the automatic mortgage moratorium; corporation law revision..."

KANSAS

Legislation Enacted - 1933 Regular Session:

Kansas. Laws, statutes, etc. Session laws, 1933, passed at the forty-fifth regular session ... of the Legislature of the State of Kansas. 620 pp. Topeka, printed by Kansas State Printing Plant, B. P. Walker, State Printer, 1933.

Chapter 218 - Senate Bill No. 583. "An Act relating to judicial sales and the confirmation thereof, and defining the equity powers of the courts under section 60-3463 of the Revised Statutes of Kansas of 1923. Be it enacted...

"Section 1. The court in determining whether or not the proceedings in judicial sales are regular and in conformity with law and equity as expressed in section 60-3463 of the Revised Statutes of Kansas of 1923, may decline to confirm the sale where the bid is substantially inadequate, or in ordering a sale or a resale, may, in its discretion, if conditions or circumstances warrant and after a proper hearing, fix a minimum or upset price at which the premises must be bid in if the sale is to be confirmed, or the court may, upon application for the confirmation of the sale, if it has not theretofore fixed an upset price, conduct a hearing to establish the value of the property, and as a condition to confirmation require that the fair value of the property be credited upon the judgment, interest, taxes and costs. A sale for the full amount of the judgment, taxes, interest and costs shall be deemed adequate. This act is intended as declaratory of the equity powers now existent in the courts under section 60-3463 of the Revised Statutes of Kansas of 1923.

"Sec. 2. This act shall be in force and take effect from and after its publication in the official state paper.

"Approved March 6, 1933.

"Published in official state paper March 7, 1933." -p. 321.



Chapter 232 - House Joint Resolution No. 18. "Providing a moratorium on foreclosures of mortgages and other liens upon real estate and the extension of the redemption period thereunder... Be it resolved by the House of Representatives of the State of Kansas, the Senate agreeing thereto:

"Section 1. A moratorium is hereby declared upon all periods of redemption from judicial sales which were running at the beginning of the present emergency created by the bank moratorium under federal and state orders and which expire during the moratorium as defined in section 2 hereof. All such periods of redemption as provided by law shall be extended until the conclusion of said moratorium and no writ of assistance shall be issued or served, and no sheriff's deed shall be issued or delivered during such moratorium.

"Sec. 2. Said moratorium shall extend for six months from and after the 4th day of March, 1933: Provided, In case at or before the expiration of the six-months period, it shall in the judgment of the governor of the state of Kansas, be necessary for the preservation of the public peace, health and safety so to do, and in case in his judgment said emergency still exists, then the governor of the state of Kansas is hereby authorized to extend said moratorium for a period of not exceeding six months.

"Sec. 3. Wherever a receiver has heretofore been appointed or may hereafter be appointed in a proceeding to foreclose any lien upon real estate, such appointment shall be set aside during said moratorium, except that a receiver, at the discretion of the court having jurisdiction thereof, may be appointed in cases of waste or where necessary for the preservation of the property.

"Sec. 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist by reason whereof this resolution shall take effect and be in force from and after its publication in the official state paper.

"Approved March 20, 1933.

"Published in official state paper March 21, 1933." -p. 357.

According to an Associated Press item from Topeka, Kans., quoted in Washington, D. C., Evening Star Aug. 23, 1933:

"Gov. Alf M. Landon yesterday extended the Kansas mortgage moratorium until March 4, 1934. Three district court judges have held the moratorium unconstitutional while another had upheld it."

Chapter 233 - House Bill No. 207. "An Act regulating the leasing of farm lands. Be it enacted...

"Section 1. Whereas, much farming land in this state is owned by persons or corporations for money rent as the sole business of the owners, the rentals of said lands being evidenced and secured by written lease contracts obligating the tenants to pay as rent therefor large sums of money fully equal to the fair and reasonable rental value of the land without any other or further rental obligation on the tenants' part; and

"Whereas, Said lease contracts contain requirements obligating the tenants in addition to the payment of said agreed rental to pay to the landlord all taxes or assessments of every kind or nature levied or assessed upon said leased land, and if not paid promptly when due the amount thereof to be added to the agreed rent proper, such unpaid taxes

and assessments thenceforth to bear large interest rates until paid, the whole of said rent, taxes, assessments, and interest to be carried forward and added to the like amounts payable during the succeeding years of the tenancy, and extensions thereof; and

"Whereas, Said lease contracts contain the further requirements that all rent inclusive of said taxes, assessments, and interest shall constitute a lien on all crops growing or made on the leased land during the tenancy or extension thereof, and likewise on all teams, farming implements, and machinery owned by the tenant and used by him on the land during the lease period, that said lease may be filed as a chattel mortgage, and further that before July first, on the landlord's demand, the tenant shall execute a chattel mortgage proper, as additional security for the payment of the rent for the current year; and

"Whereas, At the original leasing of said lands they were without buildings, fences, or other improvements necessary to farm tillage, the tenant and all succeeding tenants obligating themselves in said lease contracts to erect or make all buildings, fences, and other like improvements necessary to the efficient cultivation of the land, the landlord thereof making no improvements nor obligating himself to do so, but reserving to himself a lien on all improvements made by the tenant and only allowing the removal of any such on the termination of the tenancy and full payment of all rent, taxes, assessments, and interest as aforesaid, and the performance of all other obligations of the lease; and

"Whereas, Many other burdensome and laborious requirements on the tenants' part are contained in said lease contracts...

"Whereas, Many restrictions and requirements on the tenants' right to cultivate the kinds of crops to be grown on the lands are dictated to him in said lease contracts which embarrass him in earning the stipulated money rental, for failure to comply with which a further money payment per acre is charged as rent. It is expressly provided in said lease contracts that the tenant shall not allow grain stalks grown on the land to be eaten by the tenants' animals, the landlord reserving such grain stalks to himself; and as a further burden on the tenant and as a further security to the landlord the tenants are made to waive the benefit of the exemption, valuation and appraisement laws of the state.

"Sec. 2. The foregoing lease conditions and requirements are variant from the ordinary and generally used and approved rental agreements between landlord and tenant in the particulars above mentioned, are harsh, burdensome, oppressive and extortionate in their terms, and are entered into by necessitous persons only because of the scarcity of other rental lands. On account of the pledge of lien by the tenant to the landlord of his crops, teams, and all his other property he is deprived of credit with merchants and banks for the purchase of the comforts and conveniences of ordinary farm life, his children deprived of educational advantages, and himself and family kept impoverished in condition and estate.

"Sec. 3. Lease agreements containing all of the burdensome requirements heretofore recited are hereby declared to be against the public policy of the state, illegal and unenforceable, and the tenants subscribing to the same obligated to pay under said leases as rents for the lands only fair and reasonable sums with an accord of lien only on the total crops grown on the leased land and on the total of the



live stock raised on share or lease, and on the total receipts or returns from pasture received by the tenant including an accord of lien on the tenants' live stock sufficient to pay pasturage on the tenants' live stock on the landlord's land.

"Sec. 4. This act shall take effect and be in force from and after its publication once in the statute book.

"Approved March 17, 1933." -pp. 358-359.

Chapter 310 - House Bill No. 251. "An Act relating to the time of payment of taxes on real and personal property, fixing interest for non-payment and discounts and mode of collection of same, amending sections 79-2004 of Revised Statutes of 1923, 79-2101, Revised Statutes Supplement of 1931, and repealing said original sections. Be it enacted...

"Section 1. That section 79-2004 of the Revised Statutes of 1923 is hereby amended to read as follows: Section 79-2004. That any person charged with taxes on the tax books in the hands of the county treasurer may at his option pay the full amount thereon on or before the twentieth day of December of each year, or the one-half thereof on or before the twentieth day of December and the remaining one-half thereof on or before the twentieth day of June next ensuing. Any person paying his taxes in full on or before December twentieth of any year shall have a discount of two percent upon the last half of the tax so paid, and such discount shall be deducted from the tax paid [and shall be charged against the county general fund.]\* In case the said first half of said taxes remain unpaid after the twentieth day of December, said first half of said tax shall draw interest at the rate of ten per cent per annum, and may be paid at any time prior to June twentieth following by paying said one-half of tax together with interest at above rate from December twentieth to date of payment. And all taxes of the preceding year and accrued interest thereon which shall remain due and unpaid on June twenty-first shall draw interest at the rate of ten per cent per annum from June twentieth until paid, or landsold for taxes as provided by law: Provided, All interest herein provided shall be credited to the county general fund, and that whenever any such interest is paid the county treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and charge himself with such sum: Provided, That this act shall apply to the taxes for the year 1932, and that the county treasurer of the several counties of the state shall accept payment of the 1932 taxes in accordance with this act.

"Sec. 2. That section 79-2101 of the Revised Statutes Supplement of 1931, be amended to read as follows: Section 79-2101. All the taxes on personal property that shall remain due and unpaid on the first day of January or the first day of July shall be collected in the following manner: The county treasurer shall between the tenth and fifteenth days of January send a notice by mail to the person to whom such taxes were assessed, and which remain unpaid on January first of any year, to his post-office address as shown by the records in the office of the county clerk. However, failure to receive such notice shall not relieve such person defaulting in payment of personal taxes from any penalty and costs attached

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\*The clause in brackets [ ] was added by Chapter 119 (Senate Bill No. 89) of the special session, 1933.

thereto. Such notice shall state the amount of personal tax charged against said party, and notify him that he can pay the one-half part of said tax by paying ten per cent interest thereon from December twentieth to date of payment. Should such tax remain unpaid after July first, the county treasurer shall, between July tenth and fifteenth, mail such taxpayer a notice as above provided. Should such taxes remain unpaid for a period of thirty days after mailing such last-mentioned notice the county treasurer shall forthwith issue a warrant under his hand directed to the sheriff of the county, commanding him to levy the amount of such unpaid taxes and the penalty thereon, together with his fees for collecting the same, of the goods and chattels of the person to whom such taxes were assessed; thereupon said sheriff shall proceed to collect said taxes the same as upon his execution, and after collecting the said taxes pay the same to the county treasurer, and return such warrants within sixty days from the date thereof: Provided, That if the treasurer of any county shall issue more than five thousand such warrants during the period herein mentioned, the sheriff within sixty days from the date thereof shall make his return on such warrants as have been served, and the sheriff shall have an additional sixty days to serve and return the warrants which have not been served within the sixty-day period heretofore provided.

"Sec. 3. Original sections 79-2004 of the Revised Statutes of 1923, and 79-2101 of the Revised Statutes Supplement of 1931, are hereby repealed.

"Sec. 4. This act shall take effect and be in force from and after its publication in the official state paper.

"Approved March 9, 1933.

"Published in official state paper March 10, 1933." -pp. 491-492.

Chapter 312 - House Bill No. 427. "An Act relating to the redemption of real estate sold for taxes, fixing method of such redemption or partial redemption, and the interest rate to be charged, amending sections 79-2326, 79-2401, 79-2403, 79-2411, 79-2412, 79-2501, 79-2506, 79-2601, 79-2602 of the Revised Statutes of Kansas of 1923; and section 79-2801 of the Revised Statutes Supplement of 1931, and repealing said original sections. Be it enacted...

"Section 1. That section 79-2326. Revised Statutes of 1923 be amended to read as follows: Section 79-2326. In all counties accepting and adopting the provisions of this act, and where property has been bid in by the county for said delinquent taxes and charges as herein provided, the county treasurer of such county shall not accept from any person or persons, except the owner thereof, his heirs, executors, administrators, or other legal representative, assigns, mortgagee of the real estate or some part thereof sold for delinquent taxes, or his assigns, or any person holding the record title of said premises or some part thereof, the amount of money due to redeem said premises at any time after the purchase thereof for any tract of land or town lot so sold and purchased for such delinquent taxes, and shall not give any person or persons, except the owner or holder of the record title, his heirs, executors, administrators, assigns or any mortgagee or assigns of such real estate so sold for taxes, a certificate show-



ing that said lands had been redeemed from such sale, but all the lands so bid off by the county for such delinquent taxes shall be held by the county until the expiration of four years from the date of sale, subject only to the right of redemption by the owner, holder of record title, his heirs, executors, administrators, assigns or the mortgagee or his assigns of said real estate so sold for taxes, any of whom may redeem the land, lot or lots so sold from said sale at any time after said sale by paying the amount the said premises were sold for with the legal interest accrued, penalties, costs and expenses of said sale and redemption; or the owner or holder of the record title, his executors, administrators, assigns, or the mortgagee or his assigns may make a partial redemption of said real estate by paying to the county treasurer the amount of taxes for which said land was sold for one or more years, beginning with the first year for which said land was carried on the tax sale book of the county, together with ten per cent interest on amounts from date the same was carried on said sale book, and upon such payment and partial redemption the time when a tax deed can be issued shall be extended by the number of years paid in such partial redemption. And if at the expiration of the redemption period, said land, lot or lots shall not have been redeemed therefrom such land, lot or lots shall then be disposed of as provided by Laws 1876, chapter 34, section 117.

"Sec. 2. That section 79-2401 be amended to read as follows:

Section 79-2401. Any owner, his agent or attorney, may at any time within four years from the day of the sale, may at any time before the execution of the deed, redeem any land or town lot or any part thereof or interest therein, by paying to the treasurer of the county where such land was sold, for the use of the purchaser, his heirs and assigns the amount for which said land was sold, and all subsequent taxes and charges thereon paid by the purchasers or his assigns in accordance with the provisions of this act, or such proportion thereof as the part or interest redeemed shall amount to, with interest at the rate of ten per cent per annum on the amount of the purchase-money of sale, and the same rate on all subsequent taxes paid thereon, and indorsed on the certificate of sale, as hereinbefore provided, from the date of payment of same: Provided, That in all cases where the land was bid off by the county for which no certificate of purchase has been issued, any owner, his agent or attorney at any time before a tax deed has been issued may make a partial redemption of said land or part thereof by paying to the treasurer of the county where said land was sold the amount of one or more year's taxes beginning with the first year for which said land was sold, together with ten per cent interest from date said land was sold; and upon such partial redemption as herein provided the date when a tax deed may be issued shall be extended by the number of years paid in such partial redemption...

"Sec. 4. That section 79-2404 of the Revised Statutes of 1923 be amended to read as follows: Section 79-2404. The treasurer shall, on demand of any person entitled to redemption money in his hands, pay the same to such person on his surrendering to him the tax certificate of such land or lot as has been redeemed...

"Sec. 5. That section 79-2411 of the Revised Statutes of 1923 be amended to read as follows: Section 79-2411. Whenever any lands or town lots that may have been or shall hereafter be sold for any taxes due thereon that have been or shall hereafter be bought in by any county for such taxes are or hereafter shall be unredeemed for four years from date of sale, or any extension thereof as provided in section one and two hereof, and no person shall offer to purchase the same for taxes, penalties and costs due thereon, the county commissioners of the county where such lands or town lots are located may permit the owner, his agents or attorney, to redeem the same, or may authorize the county treasurer to execute and the county clerk to assign tax-sale certificates for such lands or town lots for any sum less than the legal tax and interest thereon, as shall be in their judgment for the best interest of the county, which assignment shall have the same force and effect as if the full amount of all taxes, interest and penalties had been paid therefor: Provided, however, That no deed shall be issued upon any certificate so assigned until six months after such assignment has been made: And provided further, That no compromise of any original taxes (exclusive of penalties and interest) as herein set out shall be made by the board of county commissioners unless and until it shall have received the written approval of such compromise of the city in which such property is located.

"Sec. 6. That section 79-2412 of the Revised Statutes of 1923 be amended to read as follows: Section 79-2412. If the owner of said land or town lots, or his agent or attorney, desire to redeem the same previous to the issuance of tax deed thereon, the party desiring to so redeem shall pay to the purchaser or holder of the tax certificate, his heirs or assigns, in money, the amount paid for the property, and all subsequent taxes paid thereon, with interest from the date of such payment at the rate of ten per cent per annum.

"Sec. 7. That section 79-2501 of the Revised Statutes of 1923 be amended to read as follows: Section 79-2501. If any land sold for taxes shall not be redeemed within four years from the day of sale, or any extension thereof as provided in section one and two hereof, the county clerk of the county where the same was sold shall on presentation to him of a certificate of sale execute in the name of the county, as county clerk, under his hand and seal of the county, to the purchaser, his heirs and assigns, a deed to the land so remaining unredeemed, and shall acknowledge the same, which shall vest in the grantee an absolute estate in fee simple in such lands, subject, however, to all unpaid taxes and charges which are a lien thereon; and such deed, duly acknowledged, shall be prima facie evidence of the regularity of all proceedings from the valuation of the land by the assessor, inclusive, up to the execution of the deed, and may be recorded with the like effect as other conveyances of land...

"Approved March 17, 1933." -pp. 493-498.:



Chapter 313 - Senate Bill No. 67. "An Act relating to the redemption of land bid off by the county for taxes and remitting and canceling the penalties, costs, and interest thereof. Be it enacted...

"Section 1. That with respect to all lands heretofore bid off for taxes in the name of the county and now held by said county, there is hereby remitted and canceled for the benefit of the owner or the holder of the record title of said land, his heirs, executors, administrators or assigns, all penalties, costs, expenses and interest charged or chargeable against said land and the improvements thereon, by reason of the nonpayment of taxes thereon, and said owner, holder of record title, his heirs, executors, administrators, or assigns desiring to redeem said land on or before January 1, 1934, shall not be called upon or required to pay any of the said penalties, costs, expenses or interest now charged or chargeable against said land or the improvements thereon: Provided, That interest at the rate of one-half of one per cent per month on the amount of taxes due and unpaid on said land exclusive of any penalties, costs or expenses or other interest, shall be charged commencing September 1, 1933: Provided further, That any such lands not redeemed on or before January 1, 1934, shall become subject to all penalties, expenses, costs, and interest chargeable the same as though this act had not been passed: Providing, however, That in case redemption is made by a mortgage holder, the mortgagor or his assigns may redeem from the mortgage holder or his assigns upon payment of the amount of taxes paid by such mortgage holder with interest at the rate of one-half of one per cent per month from the date of redemption by such mortgage holder or from September first, 1933, whichever is the later date.

"Sec. 2. That all acts or parts of acts in conflict herewith are hereby repealed.

"Sec. 3. That this act shall take effect and be in force from and after its publication in the official state paper.

"Approved February 7, 1933.

"Published in official state paper February 8, 1933." -pp. 498-499.

Repealed by Chapter 120, section 2, Laws of special session, 1933, q.v.

Legislation Enacted - 1933 Special Session.

Kansas. Laws, statutes, etc. Laws of special session, 1933. Passed at the special session begun October 30, 1933, and concluded December 4, 1933. 193 pp. Topeka, Printed by Kansas State Printing Plant, 1933.

Chapter 119 - Senate Bill No. 89. See footnote page 69.

Chapter 120 - Senate Bill No. 25. "An Act relating to the redemption of land bid off by the county for taxes and remitting and canceling the penalties, costs and interest thereof, amending section 1 of chapter 313 of the Session Laws of 1933, and repealing said original section. Be it enacted...

"Section 1. That section 1 of chapter 313 of the Session Laws of 1933 is hereby amended to read as follows: Section 1. That with respect to all lands heretofore bid off for taxes in the name of the county and now

held by said county, there is hereby remitted and canceled for the benefit of the owner or the holder of the record title of said land, his heirs, executors, administrators or assigns, all penalties, costs, expenses and interest charged or chargeable against said land and the improvements thereon, by reason of the nonpayment of taxes thereon, and said owner, holder of record title, his heirs, executors, administrators, or assigns desiring to redeem said land on or before January 1, 1935, shall not be called upon or required to pay any of the said penalties, costs, expenses or interest now charged or chargeable against said land or the improvements thereon: Provided, That interest at the rate of one-half of one per cent per month on the amount of taxes due and unpaid on said land exclusive of any penalties, costs, or expenses or other interest, shall be charged commencing September 1, 1934: Provided further, That any such lands not redeemed on or before January 1, 1935, shall become subject to all penalties, expenses, costs and interest chargeable the same as though this act had not been passed: Provided, however, That in case redemption is made by a mortgage holder, the mortgagor or his assigns may redeem from the mortgage holder or his assigns upon payment of the amount of taxes paid by such mortgage holder with interest at the rate of one-half of one per cent per month from the date of redemption by such mortgage holder or from September 1, 1934, whichever is the later date.

"Sec. 2. That section 1 of chapter 313 of the Session Laws of 1933 and all other acts or parts of acts in conflict herewith are hereby repealed.

"Sec. 3. That this act shall take effect and be in force from and after its publication in the official state paper.

"Approved November 21, 1933.

"Published in official state paper November 22, 1933." -pp. 149-150.

#### Legislation Enacted - 1934 Special Session.

According to an Associated Press item (quoted in Washington, D. C. Star, Mar. 3, 1934) Governor Landon signed a debt moratorium law March 2. "The law is patterned after the Minnesota law recently upheld by the United States Supreme Court and which provides an extension in mortgage redemption periods." The law replaces one which expired March 4. It "provides no redemption period shall be extended beyond March 1, 1935, and extensions are allowed only upon order of a trial judge after application by the mortgagor."

#### KENTUCKY.

#### Governor's Proclamations, 1933.

"Governor Laffoon has issued a proclamation extending the time for payment of property taxes from March 1 to March 31." -U. S. Daily, Mar. 2, 1933, p. 2, col. 7.

"Gov. Ruby Laffoon of Kentucky, in a proclamation issued on Feb. 17, requested financial institutions to observe a voluntary moratorium on mortgage foreclosure proceedings against farmers and home owners in



Kentucky for a period of six months. Associated Press advices from Frankfort, Ky., Feb. 17, published in the Louisville 'Courier-Journal' further stated:

"The Governor said 'wholesale enforcement of mortgage liens' at this time would 'bring untold distress and suffering.' His proclamation follows:

"Whereas, in view of the present strained conditions of the money market, widespread unemployment in our state, low prices of farm products and livestock, and the consequent inability of thousands of farmers throughout the State to meet the payments now coming due on their mortgages; and,

"Whereas, I have been requested by innumerable citizens of this State to request all insurance companies, banks, building and loan associations and other financial institutions and citizens holding mortgages to refrain from bringing suits against their debtors and foreclosing mortgages on the farms and homes of the State; and,

"Whereas, I am impressed that the wholesale enforcement of mortgage liens which are threatened throughout the State will bring untold distress and suffering not only to the people directly interested, but to all the citizens of our Commonwealth, and result in injuring the morale of the citizenship of our beloved Commonwealth:

"Now, therefore, I Ruby Laffoon, Governor of the Commonwealth of Kentucky, do most respectfully urge and request all insurance companies, banks, building and loan associations, and other financial institutions and citizens holding mortgages to desist from bringing suits against their debtors and enforcing mortgage liens on the homes and farms of the State for a period of six months, or until business conditions become sufficiently settled to enable our people to recover from the strain and stress and panic under which they are now laboring, and thus to enable them to meet their obligations without losing their homes and farms at sacrificial prices.

"This proclamation is made by the Governor with full knowledge that there is no authority given him by the law to suspend lien enforcement suits; but it is made for the reason that I, as Governor of Kentucky, have been importuned by citizens from every section thereof to respectfully request that this be done, and urge compliance with the provisions of this proclamation." -Commercial & Financial Chronicle 136: 1306. Feb. 25, 1933.

#### Legislation - 1934 Regular Session.

A bill "to give holders of liens obtained through tax sales a right to enforce the liens after a certain period of time," has become a law. Lexington Leader, Mar. 16, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

H. B. 4 - To authorize the payment of taxes with jury claims. Became law without signature of governor. Courier-Journal, Mar. 16, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

"... Kentucky has extended the time for redemption from tax sales from 3 years to 5 years," in H. B. 438. Natl. Tax Assoc. Bull. 19(7): 207-208. Apr. 1934.

Vetoed. Courier-Journal, Mar. 23, 1934.

### MAINE

#### Legislation Enacted - 1933 Regular Session.

Maine. Laws, statutes, etc. Acts and resolves as passed by the Eighty-sixth legislature ... from April 4, 1931, to March 31, 1933, and miscellaneous state papers. 952, 84 pp. Augusta, Maine, Kennebec Journal Co., 1933. (Contains laws of the special session of 1932 and of the regular session of 1933.)\*

Chapter 202. "An Act relating to prepayment of taxes. Be it enacted...

"Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 65-A and to read as follows:

"Sec. 65-A. Prepayment of taxes; interest paid thereon. Towns at any properly called meeting may authorize their collectors or treasurers to accept prepayment of taxes not yet due or assessed and to pay thereon interest at not exceeding the rate of 8%. Any excess paid in over the amount finally assessed shall be repaid, with the interest due on the whole transaction, at the date that the tax finally assessed is due and payable."

"Approved March 28, 1933." -p. 345.

Chapter 205. "An Act relative to collection of taxes. Be it enacted...

"Section 76 of chapter 14 of the revised statutes is hereby amended to read as follows:

"Sec. 76. Mortgagees to be notified; right of redemption. When real estate is so sold for taxes, the collector shall, within 30 days after the day of sale, lodge with the treasurer of his town a certificate under oath, designating the quantity of land sold, the names of owners of each parcel, and the names of purchasers; what part of the amount of each was tax and what was cost and charges; also a deed of each parcel sold, running to the purchasers. The treasurer shall not at that time deliver the deeds to the grantees, but put them on file in his office, to be delivered at the expiration of 2 years from the day of sale, and the treasurer shall after the expiration of 2 years deliver said deed to the grantee or his heirs, provided the owner, the mortgagee, or any person in possession or other person legally taxable therefor does not within such time redeem the estate from such sale, by payment or tender of the taxes, all the charges and interest on the whole at the rate of 8% <sup>ten</sup> annually from the date of sale to the time of redemption, and costs as above provided, with 67 cents for the deed and certificate of acknowledgment, and all sums paid for internal revenue stamps affixed to such deed.

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\* "In cases where a former section of the statutes has been amended by striking out certain words and inserting new words, the section is shown as it appeared before amended with the deleted words indicated by a line drawn through them" and the new words have been underscored (indicated in printed statutes by bold faced type.)



"If there is an undischarged mortgage or mortgages duly recorded on the estate so sold for taxes, the purchaser at such sale shall notify the holder of record of each of such mortgages within 60 days from the date of said sale, by sending a notice in writing by registered letter addressed to the record holder of such mortgage or mortgages at the residence of such holder as given in the registry of deeds in the county where said real estate is situated, stating that he has purchased the estate at a tax sale on such date and request the mortgagee to redeem the same. If such notice is not given and the real estate is sold for taxes and the deed delivered, the holder of record of any mortgage, which mortgage was on record in the registry of deeds at the time of said sale, may redeem the land so sold at any time within 3 months after receiving actual notice of such sale, by the payment or tender of the amounts, interest, and costs as above specified, and the registry fee for recording and discharging the deed, if the deed has been recorded, and the deed shall be discharged by the grantee therein, or the owner under the tax deed at the time of redemption, in manner provided for the discharge of mortgages of real estate...

"Sec. 80. Proprietors may redeem in 2 years. Any person to whom the right by law belongs, may, at any time within 2 years from the day of sale, redeem any real estate or interest of proprietors sold for taxes, on paying into the town treasury for the purchaser, the full amount so certified to be due, both taxes and costs, including the sum allowed for the deeds and stamps, with interest on the whole at the rate of ~~ten~~ 8% a year from the date of the sale, which shall be received and held by said treasurer as the property of the purchaser aforesaid; and the treasurer shall pay it to said purchaser, his heirs or assigns, on demand; and if not paid when demanded, the purchaser may recover it in any court of competent jurisdiction, with costs and interest at the rate of ~~twenty~~ 8%, after such demand. The sureties of the treasurer shall pay the same on failure of said treasurer. And in default of payment by either, the town or plantation shall pay the same with costs and interest as aforesaid.'

"Approved March 28, 1933." -pp. 348-349.

Chapter 206. "An Act relative to rate of interest on taxes. Be it enacted...

"Section 2 of chapter 14 of the revised statutes, is hereby amended to read as follows:

"Sec. 2... The rate of such interest, not exceeding ~~one~~ 8 per cent a ~~month~~ year, shall be specified in the vote, and shall be added to, and become part of the taxes.'

"Approved March 28, 1933." -p. 350.

Chapter 244. "An Act to provide for alternative method of enforcement of tax liens. Be it enacted...

"Sec. 1. Alternative method for the enforcement of liens for taxes on real estate. Liens on real estate created by section 3 of chapter 13 of the revised statutes, in addition to other methods previously established by law may be enforced in the following manner, provided, however, that in the inventory and valuation upon which the assessment is made there shall be a description of the real estate sufficiently accurate to

identify it: Any officer to whom a tax has been committed for collection, except a collector elected or appointed under section 90 of chapter 14 of the revised statutes, may, after the expiration of 8 months and within 1 year after the date of commitment to him of said tax, in the case of a person resident in the town where the tax is assessed, give to the person against whom said tax is assessed, or leave at his last and usual place of abode, a notice in writing signed by said officer stating the amount of such tax, describing the real estate on which the tax is assessed, alleging that a lien is claimed on said real estate to secure the payment of the tax and demanding the payment of said tax within 10 days after service of such notice. After the expiration of said 10 days and within 10 days thereafter in the case of a resident, and in all other cases within a year from the date of the commitment of said tax to said officer, said officer shall record in the registry of deeds of the county or registry district where said real estate is situated, a certificate signed by said officer setting forth the amount of such tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on said real estate to secure the payment of said tax, that a demand for payment of said tax has been made in accordance with the provisions of this act and that said tax remains unpaid. In all cases, except in the case of a resident, said certificate so filed need not contain the allegation that payment of said tax has been demanded. At the time of the recording of the certificate in the registry of deeds as herein provided, in all cases such officer shall file with the town treasurer a true copy of said certificate and also at the time of recording as aforesaid, the said officer shall mail by registered letter to each record holder of a mortgage on said real estate, addressed to him at his place of last and usual abode, a true copy of said certificate. The fee to be charged to the taxpayer for said notice and filing shall not exceed \$1 and the fee to be charged by the register of deeds for such filing shall not exceed 50 cents.

"Sec. 2. Filing of certificate to create mortgage. The filing of the certificate, provided for in section 1, in the registry of deeds as aforesaid shall be deemed to create and shall create a mortgage on said real estate to the town in which the real estate is situated having priority over all other mortgages, liens, attachments and encumbrances of any nature, and shall give to said town all the rights usually incident to a mortgagee, except that the mortgagee shall not have any right of possession of said real estate until the right of redemption herein provided for shall have expired.

"Sec. 3... If said mortgage, together with interest and costs, shall not be paid within 18 months after the date of the filing of said certificate in the registry of deeds as herein provided, the said mortgage shall be deemed to have been foreclosed and the right of redemption to have expired.

"Sec. 4... The filing of said certificate in said registry of deeds shall be sufficient notice of the existence of the mortgage herein provided for.

"Sec. 5... In the event that said tax, interest and costs shall be paid within the period of redemption herein provided for, the town treasurer shall discharge said mortgage in the same manner as is now provided for the discharge of real estate mortgages.

"Approved March 31, 1933." -pp. 403-404.



MARYLAND

Legislation Enacted - 1933 Regular Session.

Maryland. Laws, statutes, etc. Laws of the State of Maryland made and passed at the session of the General assembly begun and held at the City of Annapolis on the fourth day of January, 1933, and ending on the third day of April, 1933. 1490 pp. Baltimore, 20th Century Printing Co., State Printers, 1933.

Chapter 4. "An Act to repeal and re-enact with amendments Sections 95 and 99 of Article 14 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Howard County,' sub-title 'County Treasurer,' relating to the County Treasurer and the payment of taxes.

"Section 1. Be it enacted by the General Assembly of Maryland, That Sections 95 and 99 of Article 14 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and it is hereby repealed and re-enacted with amendments, to read as follows: ...

"99. It shall be the duty of the treasurer, as soon as the annual tax levy shall have been made and placed in his hands, to give notice thereof by advertisement in one newspaper published in Howard county, which notice shall state the time from which taxes bear interest, and shall warn all taxpayers of their liability to be published as delinquent taxpayers and to have their property sold unless the taxes with which they are charged are paid on or before the second Monday of April then next ensuing. He shall also, immediately after the levy is made, make out the bill of each taxpayer, to which a similar notice shall be annexed, and upon application shall forward the bill by mail or otherwise to the person, or his agent, to whom taxes have been assessed. Immediately upon the second Monday of April, in each and every year, he shall make an alphabetical list by election districts, as now established by law, in their numerical order, of taxes due and in arrears, which list shall contain the name or names of the person or persons or body corporate assessed with property upon which taxes are due and in arrears, a brief description of the property, and such references to conveyances as will render the same certain of identification, and the amount of the tax levied and in arrears, with the interest and costs accrued, and to accrue thereon to the day of sale, to which list shall be appended a notice that if the said tax or taxes are not paid on or before the third Monday in May next ensuing, together with the interest accrued thereon and the proportional cost of advertising and fees, he will proceed at 10 o'clock A.M. on said third Monday in May, at the courthouse in said county, to offer each and every of said parcels of land for sale to the highest bidder for cash, which said list and notice shall be published in said county for three successive weeks prior to the third Monday in May and on said third Monday in May the treasurer shall, at the hour and place named in said advertisement, proceed to sell any and all such pieces or parcels of land and premises, beginning with the first on said list, and so on in order, upon which taxes, interest, costs and fees shall not then have been paid, and shall continue such sales on each secular day, legal holidays excepted, from ten o'clock A.M. until three o'clock P.M. until every parcel shall have been offered; should the treasurer, by reason

of illness or other disability, be unable to attend and conduct such sale or sales in person, a deputy shall conduct such sale or sales, and in such case the deputy shall make the affidavit to the report of sales as now provided for by law. Provided, however, that on or before the second Monday in April, each year, the Treasurer shall accept one-third of the taxes due by each of said taxpayers, and on or before the first day of June, each year, he shall accept one-third of the taxes due by each of said taxpayers, and on or before the first day of August, each year, he shall accept the remaining one-third of taxes due by each of said taxpayers. If there be default on the part of any taxpayer in the payment of the taxes due as above provided, then it shall be lawful and it shall be the duty of the Treasurer to proceed to advertise and sell the property in default after giving notice which shall be published once a week for three successive weeks immediately preceding the date of sale, and provided that the date of sale shall be the third Monday of the month next ensuing the date of default. That the real estate of a delinquent taxpayer may be sold to pay State and county taxes whether there be personal property or not; whenever it shall be unnecessary for the treasurer to sell the entire real property with which a delinquent taxpayer is assessed, he shall estimate the quantity thereof which, in his judgment, will be sufficient to pay the taxes in arrears, interest, costs and expenses above set forth, and shall require a competent surveyor to lay off and make a plat and description of the same, and the part so laid off shall be sold by the plat and description so made and it shall be sufficient in the advertisement of the list of delinquent taxpayers to designate the quantity of land to be sold from the property described, as per plat and description to be exhibited at the time of sale, and in case of sale the treasurer shall file said plat and description with his report of sale...

"Approved, February 9, 1933." -pp. 18-21. Effective from date of passage.

Chapter 24. "An Act to repeal and re-enact with amendments Section 198 of Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Queen Anne's County,' sub-title 'County Treasurer,' changing the dates for advertising and notices as to delinquent taxes.

"Section 1. Be it enacted by the General Assembly of Maryland, That Section 198 of Article 18 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and it is hereby repealed and re-enacted with amendments to read as follows:

"198. On the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from September 1st, the date when they became due and payable, and between the first day of March and the fifteenth day of March the county treasurer shall cause to be published as an advertisement in two newspapers printed and published in said county a list of such delinquents, together with the amount of taxes due by each, and the interest due thereon; and he shall deliver or mail to each of such delinquents between the fifteenth day of March and the twenty-fifth day of March in each year an account of his assessments, and the taxes and interest due thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the



first day of April next, the same will be collected by process of law; and if on said first day of April next the said taxes, interest and costs are unpaid, he shall immediately thereafter make up an additional list of all delinquents assessed with real estate, giving the names of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amount of taxes due and in arrear thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs and expenses accrued and to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Tuesday in May next ensuing, the county treasurer will proceed at 10 o'clock A.M. on that day at the Court House in said county to offer said property for sale to the highest bidder for cash, which list and notice shall be published at least three weeks prior to said third Tuesday in May; and upon the third Tuesday in May in each year the county treasurer shall proceed to sell under the terms of said notice all property upon which taxes, interest, costs or fees are in arrear and shall continue such sale from day to day on each secular day, legal holidays excepted, from 10 o'clock A.M. to 3 o'clock P.M., until all of said property shall have been offered and disposed of...

"Approved March 3, 1933." -pp. 48-49. Effective from date of passage.

Chapter 33. "An Act to repeal and re-enact with amendments Section 325 of Article 17 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Prince George's County,' sub-title 'County Commissioners,' sub-heading 'Tax Levy,' extending the time for the annual levy for State and County taxes by the County Commissioners of Prince George's County.

"Section 1. Be it enacted by the General Assembly of Maryland, That Section 325 of Article 17 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and it is hereby repealed and re-enacted with amendments to read as follows: Tax Levy.

"325. The county commissioners shall lay their annual levy for State and county taxes on or before the last Monday in April in the year 1933 and on or before the last Monday in March in each and every year thereafter...

"Approved March 16, 1933." -pp. 63-64. Effective from date of passage.

Chapter 155. "An Act to repeal Section 118 of Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Garrett County,' sub-title 'County Treasurer,' and to enact in lieu thereof a new section, said new section to be known as Section 118 and to follow immediately after Section 117 of said Article, to provide for the extension of the time for redeeming property sold for taxes and the method of redemption. (Vetoed.)" -p. 263.

Chapter 196. "An Act to repeal and re-enact, with amendments, Section 160 of Offutt's Revised Code of the Public Local Laws of Baltimore County, Edition of 1929, title No. 14, 'County Treasurer,' (Flack's Code, 1930, Article 3, Section 160), as repealed and re-enacted with amendments, by Chapter 357 of the Acts of 1931, extending the time for the levying upon real and personal property for taxes due for the

years 1932 and 1933 from the first Monday in April, 1933, and the first Monday in April, 1934, to the first Monday in September, 1933, and the first Monday in September, 1934, respectively and revising the current method of property description in tax sale newspaper advertisements...

"Sec. 2. And be it further enacted. That this Act shall take effect on and after the first day of June, 1933.

"Approved April 21, 1933." -pp. 328-330.

Chapter 294. "An Act to repeal Section 120 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Caroline County,' subtitle 'County Treasurer,' and to enact in lieu thereof fifteen new sections to be known as Sections 120 to 120N, inclusive, and relating to the County Treasurer and the payment of taxes.

"Section 1. Be it enacted by the General Assembly of Maryland, That Section 120 of Article 6 of the Code of Public Local Laws of Maryland, (1930 Edition), title 'Caroline County,' sub-title 'County Treasurer,' be and the same is hereby repealed and that fifteen new sections be enacted in lieu thereof, to be known as Sections 120 to 120N, inclusive and to read as follows:

"120. On the first day of January, in each year, taxes shall be deemed to be in arrears, and interest shall be charged and collected on all taxes not then paid from September 1st, the date when they became due and payable; and between the fifteenth day of January and the first day of February the county treasurer may cause to be published as an advertisement in two newspapers printed and published in said county a list of such delinquents, together with the amount of taxes due by each, and the interest due thereon; and he shall deliver or mail to each of such delinquents between the fifteenth day of February and the first day of March in each year, an account of his assessments, and the taxes and interest due thereon, with a notice of warning to such delinquent thereto attached that, unless payment be made in full on or before the first day of April next, the same will be collected by process of law; and if on said first day of April next the said taxes, interest and costs are unpaid, he shall immediately thereafter make up an additional list of all delinquents assessed with real estate, giving the name of the persons assessed, with a brief description of the property, the district of its location and such references to conveyances as will render the same possible of identification, together with the amounts of taxes due and in arrears thereon, including all taxes on personalty due from the owner of said real estate, with interest, costs, and expenses accrued and to accrue to day of sale, with a notice appended that if said taxes, interest, costs and expenses are not paid on or before the third Monday in May next ensuing the county treasurer will proceed to seize, levy upon, advertise and sell the property of said delinquent, or so much thereof as may be necessary, to pay said taxes, interest charges and costs of sale, to the highest bidder for cash, which said sale shall be made after said property has been advertised at least three weeks in one or more newspapers published in Caroline County prior to the day of said sale; and said treasurer is hereby required and directed to advertise and sell at one sale in the month of June all the property sold in any one fiscal year, and said sale shall continue from day to day, on each secular day,



legal holidays excepted, until all of said property so advertised is sold, it being the intention and purpose of this Act that the treasurer shall include in one advertisement and embrace in one sale all the real estate sold by him in any one fiscal year. [Section 120 was amended by chapter 6 of the 1933 special session to become effective December 15, 1933.]

"120D. Whenever any real estate shall be sold for taxes, the owner thereof or any person having any interest in same, prior to the sale, his heirs, personal representatives or assigns, or his, or her or their agent or attorneys, or any mortgagee, or other lien holders, may redeem the same by paying into said court, within the period of twelve calendar months from the date of the sale, for the purchaser, the amount of the purchase money, with interest at the rate of ten per centum per annum, for compensation for counsel fees, not exceeding ten dollars, to be fixed by the court, or by agreement of the treasurer and the person interested therein...

"Sec. 2. And be it further enacted, That this Act shall take effect January 1, 1934.

"Approved April 21, 1933." -pp. 535-542.

Chapter 326. "An Act to repeal and re-enact with amendments Section 254 of Article 24 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Worcester County,' sub-title 'Revenue and Taxes,' providing for the payment of taxes in two equal installments in said County.

"Section 1. Be it enacted by the General Assembly of Maryland, That Section 254 of Article 24 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and it is hereby repealed and re-enacted with amendments to read as follows:

"254. On the first day of January next succeeding each levy, taxes shall be deemed to be in arrears and interest shall be charged and collected on all taxes not then paid from the first day of January, the date when said taxes become due and in arrears, and within twenty days after the first day of January the Treasurer shall deliver or mail to the last known postoffice address of each delinquent taxpayer an account of his assessment and the taxes and interest due thereon with a notice of said delinquent thereto attached, that unless payment be made in full on or before the first day of July next after the delivery of said notice that the same will be collected by process of law; provided, however, that on or before the first day of April next succeeding the date of the levy the said Treasurer shall accept one-half of the taxes due by each of said taxpayers and of the interest due thereon; and it shall be the duty of the Treasurer to enforce the payment of all taxes remaining unpaid on the said first day of July next after the delivery of said notice in the manner hereinafter prescribed by a sale of either real or personal property.

"Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1933.

"Approved April 21, 1933." -pp. 604-605.

Chapter 338. "An Act to repeal and re-enact with amendments Section 91 of Article 5 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Calvert County,' sub-title 'County Treasurer,' changing the rate of discount for advance payment of taxes and the time of payment of said taxes.

"Section 1. Be it enacted by the General Assembly of Maryland, That Section 91 of Article 5 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and the same is hereby repealed and re-enacted with amendments to read as follows:

"91. All taxes levied for county purposes shall be due and payable on and after the first day of July in the year in which they are levied. All taxpayers who shall pay their taxes in cash on or before the first day of October following the levy shall be entitled to a discount thereon of two per cent., which shall be allowed by the treasurer in his settlement with them and which shall be allowed the treasurer in his settlement with the Commissioners. On taxes which are not paid before the first day of October in said year interest of one-half of one per cent. shall be charged if paid at any time during said month of October, and interest of one-half of one per cent. shall be charged for each additional month or fraction thereof that such taxes remain unpaid. Said taxes shall be in arrear on and after the first day of January succeeding the date of levy, and it shall be the duty of the county treasurer and/or other officers who may be charged with the collection of the same, immediately thereafter to proceed to collect said taxes in arrears in accordance with the provisions of law for the collection of delinquent taxes.

"Sec. 2. And be it further enacted. That all laws and parts of laws, whether Public General Laws or Public Local Laws, inconsistent herewith, be and the same are hereby repealed to the extent of such inconsistency.

"Sec. 3. And be it further enacted, That this Act shall take effect June 1, 1933.

"Approved April 21, 1933." -p. 618.

Chapter 400. "An Act to repeal Sections 751-757, both inclusive, of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Frederick County,' sub-title 'Taxes,' said sections relating to taxes on mortgages and judgments.

"Section 1. Be it enacted by the General Assembly of Maryland, That Sections 751-757, both inclusive, of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition) ... be and they are hereby repealed.

"Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1933.

"Approved April 21, 1933." - p. 703.

Chapter 437. "An Act to add one new section to Article I of the Code of Public Local Laws of Maryland, title 'Allegany County,' sub-title 'County Commissioners,' to be known as Section 105B, directing the County Commissioners of Allegany County before selling any property purchased by it at a tax sale to first give the predecessor in title of said property the privilege of purchasing said property from said County Commissioners for a sum equivalent to the price paid by said County Commissioners at said tax sale, plus all accrued taxes and public liens against said



property, and the additional sum of six per centum per annum. (Vetoed.)"  
-p. 938.

Chapter 563. "An Act to repeal and re-enact, with amendments, Section 93 of Article 9 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Charles County,' sub-title 'County Treasurer,' and to add a new section to said Article, said new section to be known as Section 96A and to follow immediately after Section 96 of said Article, postponing the date of tax sales in said County and permitting redemption of property sold for taxes within two years after date of said sales.

"Section 1. Be it enacted... That Section 93 of Article 9 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Charles County,' sub-title 'County Treasurer,' be and the same is hereby repealed and re-enacted, with amendments, and that a new section be and the same is hereby added to said Article, said new section to be known as Section 96A, to follow immediately after Section 96 of said Article, both to read as follows:

"93. For the collection of all taxes for State or county purposes that may be due at the time of the passage of this Act, the said treasurer shall proceed as required by Section 9 of Chapter 509 of the Acts of 1908. For all taxes which are levied after the passage of this Act, and that are due and in arrear, the treasurer shall immediately after the first day of February in each year, make up a list of all delinquent taxpayers, and the amount for which they are respectively in arrears, and publish the same in one week's edition in two newspapers of general circulation published in Charles County; and if the amounts so due and in arrears are not paid on or before the first day of August next succeeding the publication of said delinquent list, he shall proceed to advertise and sell all of such property as hereinafter set forth. The said advertisements shall be inserted in two newspapers of general circulation published in Charles County, to be designated by the County Commissioners... The said notice shall be published in not less than four weekly insertions in each of the newspapers hereinbefore referred to, and on the said day, at the time named, the treasurer shall proceed to sell any and all such parcels of land, premises and personal property on which taxes, interest, costs and fees shall not have been paid, and to continue said sale each day (legal holidays excepted), from 10 o'clock A. M. until 3 o'clock P. M., until every such parcel of land, premises and personal property or more than a sufficient quantity to pay all taxes, costs and expenses for each case shall have been offered for sale. In case for any piece of property there shall not be a sufficient bid to cover the taxes, interests, costs and expenses, the same shall be bid in by the County Commissioners, the same to be reported, as in other cases, as land sold for taxes, and at the expiration of the time limited for redemption, shall pass to the county, to become absolutely the property of the county, subject to be sold thereafter by the County Commissioners at public sale in substantially like manner as property is sold under the Public General Laws of this State by mortgagee or attorney for mortgagee, under the power of sale inserted therein... The said treasurer shall immediately after the making of the levy, in each year after the passage of this Act, published for two successive weeks in said two newspapers a short notice informing the public generally,

that if taxes are paid on or before the first day of September next succeeding the date of such notice there will be allowed a deduction of three per centum from the amount of said taxes; and that on all taxes not paid on or before the 1st day of September in each year, interest at the rate of six per centum per annum will be charged. And the said treasurer shall immediately after the first day of January in each year, give a second notice, published as aforesaid, notifying the public generally that all taxes which are not paid on or before the first day of February next succeeding the date of such notice, will be collected by advertisement and sale, as provided for by law...

"96A. In all cases of the sale of real property for taxes under this sub-title, whether made by the County Treasurer or by a Collector of taxes, the owner or other person having an interest in the property prior to the sale (including the owner of a reversionary interest) may redeem the same at any time within two years from the day of sale by repayment to the purchaser thereof the amount paid him with interest thereon at the rate of (6%) six per cent per annum from the day of sale. The interest of such purchaser in the property so purchased shall thenceforth cease and determine and he shall reconvey the same to the proper party; and the court which ratified the sale shall have full power and jurisdiction in the same proceeding to require the purchaser, his heirs or assigns to execute such deed or reconveyance, and upon his or their refusal after reasonable notice so to do may appoint a trustee to execute the same...

"Approved April 21, 1933." -pp. 1075-1078. Effective from date of passage.

Chapter 566. "An Act to repeal Sections 314 and 315 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Carroll County, sub-title 'Revenue and Taxes,' and to enact in lieu thereof a new section to be known as Section 314, and to repeal and re-enact with amendments Sections 316 and 319 of said Article, all relating to taxes in Carroll County.

"Section 1. Be it enacted... That Sections 314 and 315 of Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title 'Carroll County,' sub-title 'Revenue and Taxes,' be and they are hereby repealed and that a new section be enacted in lieu thereof, said new section to be known as Section 314 and that Sections 316 and 319 of said Article be and they are hereby repealed and re-enacted with amendments and all to read as follows:

"314. All County taxes levied by the County Commissioners of Carroll County shall be due and payable on the date of their levy, and one-half thereof shall be considered in arrears on the first day of October next following the date of their levy and shall bear interest from that date at the rate of six per centum per annum, provided that any taxpayer who shall pay one-half of said County taxes before the first day of September next following the date of their levy shall be entitled to a deduction of two per centum of said half. The other one-half of all said County taxes shall be considered in arrears on the first day of January next following the date of their levy and shall bear interest from the first day of October next succeeding their levy, at the rate of six per centum per annum.



"Any taxpayer who shall pay the whole of the County taxes before the first day of September next following the date of their levy shall be entitled to a deduction of two per centum of the whole amount of said taxes. All State and County taxes shall be liens on the real estate of the taxpayer from the date of their levy...

"Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1933.

"Approved April 21, 1933." -pp. 1087-1088.

Chapter 563. "An Act to postpone the payment of the April installment of taxes in Howard County until the first day of June, 1933.

"Section 1. Be it enacted... That the installment of taxes due on or before the second Monday in April, 1933, in Howard County may be postponed until June 1, 1933, and the Treasurer of Howard County shall not advertise any property for sale if two-thirds of the taxes and interest due thereon are paid on or before June 1, 1933.

"Approved April 21, 1933." -pp. 1091-1092. Effective from date of passage.

#### Legislation Enacted - 1933 Special Session.

Maryland. Laws, statutes, etc. Laws of the State of Maryland made and passed at the extraordinary session of the General assembly begun and held at the City of Annapolis on the twenty-third day of November, 1933, and ending on the eleventh day of December, 1933... 336pp. Baltimore, Md., 20th Century Printing Co., 1933.

Chapter 6. See note under section 120 of chapter 294 of the 1933 regular session.

Chapter 57. "An Act to add a new section to Article 66 of the Code of Public General Laws of Maryland (1924 Edition), title 'Mortgages', said new section to be known as Section 6A, and to follow immediately after Section 6 of said Article, suspending for the period of the Emergency hereinafter declared, the right of a holder of a fractional interest in the debt secured by any mortgage to foreclose or procure the foreclosure thereof except as provided in this Act...

"Section 1. Be it enacted... That a new section be and the same is hereby added to Article 66 of the Code of Public General Laws of Maryland (1924 Edition), title 'Mortgages', said new section to be known as Section 6A to follow immediately after Section 6, and to read as follows:

"6A. In all mortgages of real and/or leasehold property heretofore given or hereafter given, wherein there is inserted a clause authorizing the mortgagee or any other person to be named therein to sell the mortgaged premises, upon such terms and on such contingencies as may be expressed therein, the power of sale therein contained shall not be exercised during the period of the emergency aforesaid, except by and with the consent of the record holders of not less than 25 per cent of the entire unpaid principal debt secured by the mortgage sought to be foreclosed, it being hereby declared to be the intent of this Section during the period this Section is effective, that the holder or holders of a fractional interest

in the entire mortgage debt of less than 25 per cent of the entire interest, shall not have recourse to the summary and exparte remedies given under said Section 6 of Article 66 as aforesaid. Where any holder of a fractional interest in an entire mortgage debt is an infant or otherwise incompetent, such consent may be given by his guardian or committee as the case may be, or if there is no such guardian or committee, then such consent may be given by his next friend and any consent so given shall be as valid and effective for the purpose of this Act as if such holder were not under any disability.

"Sec. 2. And be it further enacted, That the period of the emergency hereinbefore declared as a matter of Legislative determination, shall be the period of time from the date this Act takes effect to the first day of June, 1935.

"Sec. 3. And be it further enacted; That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and being passed upon by a yeas and nays vote, supported by three-fifths of all the General Assembly, the same shall take effect from the date of its passage.

"Approved December 15, 1933." -pp. 199-201.

The U. S. Law Week 1(31): 683. April 3, 1934 states that a similar law for Baltimore City (1933, Chap. 56) was tested in the court and the decision reached that "The statute cannot be sustained as an emergency measure... -Mathews et al. v. Worner; Md. Circuit Ct. no. 2 of Baltimore City. (O'Dunne, J., orally)"

## MASSACHUSETTS

### Legislation Enacted - 1933 Regular Session.

Massachusetts. Laws, statutes, etc. Act approved by the people, November 8, 1932 (Chapter 310, Acts of 1932) and acts and resolves passed by the general court of Massachusetts in the year 1933 together with returns of votes upon constitutional amendment and questions submitted to voters, tables showing changes in the statutes, etc.... 942 pp. Boston, The Jordan and More Press, 1933.

Chapter 99. "An Act providing for advance payments on account of taxes for the years nineteen hundred and thirty-three and nineteen hundred and thirty-four in certain cities and towns... Be it enacted, etc., as follows:

"Section 1. The owner or person in possession of real estate assessable in any city or town for the taxes of the current year shall, upon application to the assessors, or any one of them, in such city or town, be given a certificate in such form as the commissioner of corporations and taxation, hereinafter called the commissioner, may prescribe, of the amount of the tax assessed upon such real estate for the preceding year... The holder of such a certificate shall, at any time and from time to time prior to September first in the current year, be entitled to pay to the collector of taxes of such city or town an amount or amounts not exceeding in the aggregate ninety per cent of the amount of the tax as set forth in the certificate; provided, that no instalment of less than ten per cent of the amount of the tax as aforesaid or in any event less than five dollars shall so be received...



"Section 2. Payments made under section one shall be treated as advance payments on account of the tax assessed or to be assessed for the current year on the real estate to which they relate and the collector shall credit on the tax list for said year committed to him by the assessors and on the tax bill for such real estate the amount of each such payment. Persons making any payment to the collector hereunder shall be allowed interest thereon at such rate, not exceeding six per cent per annum as may be fixed in a city by its treasurer with the approval of the mayor or in a town by its treasurer with the approval of the selectmen, for the period beginning with the date of such payment and ending with the date when the tax for said year becomes due and payable. Errors in such credits shall be adjusted by the collector upon application filed with him by the person assessed within thirty days of the receipt of the tax bill.

"Section 3. Any person who was assessed in the preceding year a tax with respect to his personal estate may in like manner pay to the collector of the city or town in which such tax was assessed an amount or amounts not exceeding in the aggregate ninety per cent of such tax, as advance payments on account of any tax assessed or to be assessed therein in the current year with respect to his personal estate, and the provisions of the two preceding sections shall, so far as apt, apply to payments so made...

"Section 5. This act shall be operative with respect to taxes assessed or to be assessed for the current year in any city upon its acceptance, during said year and prior to July first, by vote of the city council thereof, approved by the mayor, and in any town upon its acceptance as aforesaid by the selectmen; and it shall be operative with respect to the taxes assessed or to be assessed for the year nineteen hundred and thirty-four in any city or town upon its acceptance, during the year nineteen hundred and thirty-four and prior to July first, in the manner aforesaid, and in construing this act in its application to any city or town accepting it as aforesaid during the year nineteen hundred and thirty-four, the words 'current year' shall mean the year nineteen hundred and thirty-four and the words 'preceding year' shall mean the year nineteen hundred and thirty-three.

"Approved March 28, 1933." -pp. 102-103.

Chapter 151. "An Act increasing the amount of local taxes exempt from penalty interest. Be it enacted, etc., as follows:

"Section 1. Section fifty-seven of chapter fifty-nine of the General Laws, as appearing in the Tercentenary Edition thereof, is hereby amended by striking out, in the twelfth line, the word 'two' and inserting in place thereof the word: - three, - so as to read as follows: - Section 57. Taxes shall be payable in every city, town and district in which the same are assessed, and bills for the same shall be sent out, not later than October fifteenth of each year, unless by ordinance, by-law or vote of the city, town or district, an earlier date of payment is fixed. On all taxes remaining unpaid after the expiration of seventeen days from said October fifteenth, or after such longer time as may be fixed by any city, town or district which fixes an earlier date for payment, but not exceeding thirty days from such earlier date, interest shall be paid at the following rates computed from the date on which the taxes become payable:

at the rate of six per cent per annum on all taxes and, by way of penalty, at the additional rate of two per cent per annum on the amount of all taxes in excess of three hundred dollars assessed to any taxpayer, in any one city or town, if such taxes remain unpaid after the expiration of three months from the date on which they became payable, but if, in any case, the tax bill is sent out later than the day prescribed, interest shall be computed only from the expiration of such seventeen days or said longer time. In no case shall interest be added to taxes paid prior to the expiration of seventeen days from the date when they are payable, nor shall any city or town so fix an earlier date of payment and longer time within which taxes may be paid without interest as would permit the payment of any taxes without interest after November first of the year in which they are due. Bills for taxes assessed under section seventy-five shall be sent out not later than December twenty-sixth, and such taxes shall be payable not later than December thirty-first. If they remain unpaid after that date, interest shall be paid at the rates above specified, computed from December thirty-first until the day of payment, but if, in any case, the tax bill is sent out later than December twenty-sixth, said taxes shall be payable not later than ten days from the day upon which said bill is sent out, and interest shall be computed from the fifteenth day following the date when the tax becomes due. In all cases where interest is payable it shall be added to and become a part of the tax.

"Section 2. This act shall apply only to taxes assessed in the current year and thereafter.

"Approved April 28, 1933." -pp. 227-228.

Chapter 254. "An Act relative to the date of assessment of taxes, to the payment thereof and to the listing of residents. Be it enacted, etc., as follows:

"Section 52. Said chapter sixty is hereby further amended by striking out section twenty-two, as so appearing, and inserting in place thereof the following: - Section 22. After the delivery of a tax, including assessments for betterments or other purposes but not including a poll tax, to a collector for collection, the owner of the estate or person assessed or a person in behalf of said owner or person may, if the tax or assessments are upon real estate, at any time and from time to time up to the date when advertisements may be prepared for the sale of the same, and if it is a personal tax, at any time and from time to time up to the date when a warrant or other process may be issued for the enforcement and collection thereof, tender to the collector a partial payment of the tax not less than ten per cent of the total tax but in no event less in amount than ten dollars, which shall be received, receipted for and applied toward the payment of the tax. The acceptance of any partial payment in accordance with this section shall not invalidate any demand made for a tax, prior to the acceptance of such partial payment; provided that the amount stated in the demand was the amount due at the date when the demand was made. If in any court it shall be determined that the tax is more than the amount so paid, judgment shall be entered for such excess and interest upon the amount thereof to the date of the judgment, and on the amount paid to the date of payment, with costs if otherwise recoverable. The part payment authorized by this section shall not affect a right of tender, lien or



other provision of law for the recovery of the amount of such tax, or interest or costs thereon, remaining due, but if the part payment is more than the tax, as finally determined, the excess, without interest, shall be repaid to the person who paid it. [Section 52 made effective July 1, 1933 by chapter 308.]

"Section 53. Section thirty-seven of said chapter sixty, as so appearing, is hereby amended by striking out, in the third line, the word 'April' and inserting in place thereof the word: - January.

"Section 54. Section thirty-eight of said chapter sixty, as so appearing, is hereby amended by striking out, in the second line, the word 'September' and inserting in place thereof the word: - July, - so as to read as follows:- Section 38. If a mortgagee of land situated in the place of his residence, before July first of the year in which the tax is assessed, gives written notice to the collector that he holds a mortgage on land, with a description of the land, the demand for payment shall be made on the mortgagee instead of the mortgagor...

"Section 56. Section fifty-nine of said chapter sixty is hereby amended by striking out, in the second line, the word 'January' and inserting in place thereof the word: - October, - so as to read as follows:-

Section 59. If a tax on land is assessed to a mortgagor and mortgagee separately, any part thereof remaining unpaid on October first following its assessment may be paid by either party. If a mortgagee pays a tax, interest or costs thereon which by law or by the terms of the mortgage was payable by the mortgagor, the amount so paid shall be added to the mortgage debt. If it is by law or by the terms of the mortgage payable by the mortgagee, and is paid by the mortgagor, the amount so paid shall be deducted from the mortgage debt unless the parties have, in writing, otherwise agreed...

"Approved June 10, 1933." -pp. 382-408.

Chapter 308. See note under section 52 of chapter 254.

Chapter 325. "An Act relative to collection of taxes on real estate by sale or taking and to redemption of tax titles and making certain minor adjustments in the laws relating to such taxes... Be it enacted, etc., as follows:

"Section 1. Section thirty-seven of chapter sixty of the General Laws, as appearing in the Tercentenary Edition thereof, is hereby amended by striking out, in the fourth line, the word 'Such' and inserting in place thereof the words:- Except as provided in section sixty-one, such, - and by striking out, in the ninth line, the word 'thirty' and inserting in place thereof the word:- sixty, - so as to read as follows:- Section 37. Taxes assessed upon land, including those assessed under sections twelve, thirteen and fourteen of chapter fifty-nine, shall with all incidental charges and fees be a lien thereon from April first in the year of assessment. Except as provided in section sixty-one, such lien shall terminate at the expiration of two years from October first in said year, if the estate has in the meantime been alienated and the instrument alienating the same has been recorded, otherwise it shall continue until a recorded alienation thereof; but if while such lien is in force a tax

sale or taking has been made, and the deed or instrument of taking has been duly recorded within sixty days, but the sale or taking is invalid by reason of any error or irregularity in the proceedings subsequent to the assessment, the lien shall continue for ninety days after a release, notice or disclaimer, under sections eighty-two to eighty-four, inclusive, has been duly recorded, or for ninety days after the sale or taking has been finally adjudged invalid by a court of competent jurisdiction. There shall be no lien for taxes reassessed if the property is alienated before the reassessment. Said taxes, if unpaid for fourteen days after demand therefor, may, with said charges and fees, be levied by sale of the real estate, if the lien thereon has not terminated. No tax title shall be held to be invalid by reason of any errors or irregularities in the proceedings of the collector which are neither substantial nor misleading." [Amended by Chapter 131 of 1934, q.v.]

"Section 2. Section thirty-eight of said chapter sixty, as so appearing, is hereby amended by striking out, in the second line, the word 'September' and inserting in place thereof the word:- July, - so as to read as follows:- Section 38. If a mortgagee of land situated in the place of his residence, before July first of the year in which the tax is assessed, gives written notice to the collector that he holds a mortgage on land, with a description of the land, the demand for payment shall be made on the mortgagee instead of the mortgagor.

"Section 3. Section thirty-nine of said chapter sixty, as so appearing, is hereby amended by striking out, in the sixth line, the word 'summons' - so as to read as follows:- Section 39. If a mortgagee or an owner of land causes a notice, designating a place in the town where such land lies at which all papers relative to taxes on such land which are to be served on him may be left, to be recorded in January of any year in the office of the clerk of such town and, during said month, to be delivered to the collector thereof, the collector shall serve at such place any notice, demand for payment or other paper relating to the taxes on such land which is to be served by him. The collector shall not advertise the sale of such land for two months after the time of a demand so made.

"Section 4. Section forty-five of said chapter sixty, as so appearing, is hereby amended by striking out, in the fifteenth line, the word 'thirty' and inserting in place thereof the word:- sixty, - so as to read as follows:- Section 45. The collector shall execute and deliver to the purchaser a deed of the land, stating the cause of sale, the price for which the land was sold, the name of the person on whom the demand for the tax was made, the places where the notices were posted, the name of the newspaper in which the advertisement of the sale was published, and the residence of the guarantee and shall contain a warranty that the sale has in all particulars been conducted according to law. The deed shall convey the land to the purchaser, subject to the right of redemption. The title thus conveyed shall, until redemption or until the right of redemption is foreclosed as hereinafter provided, be held as security for the repayment of the purchase price, with all intervening costs, taxes imposed for redemption and charges, with interest thereon, and the premises conveyed shall also be subject to and have the benefit of all easements and restrictions lawfully existing in, upon or over said



land or appurtenant thereto when so taken. Such deed shall not be valid unless recorded within sixty days after the sale. If so recorded it shall be prima facie evidence of all facts essential to the validity of the title thereby conveyed, whether the deed was executed on or before as well as since July first, nineteen hundred and fifteen. No sale hereafter made shall give to the purchaser any right to possession of the land until the expiration of two years after the date of the sale.

"Section 5. Section forty-eight of said chapter sixty, as so appearing, is hereby amended by striking out, in the tenth line, the word 'thirty' and inserting in place thereof the word:- sixty, - so as to read as follows:- Section 48. . If at the time and place of sale no person bids for the land offered for sale an amount equal to the tax and charges, and if the sale has been adjourned one or more times, the collector shall then and there make public declaration of the fact; and, if no bid equal to the tax and charges is then made, he shall give public notice that he purchases for the town by which the tax is assessed said land as offered for sale at the amount of the tax and the charges and expenses of the levy and sale. Said amount, together with the cost of recording the deed of purchase, shall be allowed him in his settlement with such town, provided he has caused the deed to be duly recorded within sixty days after the purchase and to be delivered to the town treasurer....

"Section 10. Said chapter sixty is hereby further amended by striking out section sixty-two, as so appearing, and inserting in place thereof the following;- Section 62. Any person having an interest in land taken or sold for non-payment of taxes, including those assessed under sections twelve, thirteen and fourteen of chapter fifty-nine, or his heirs or assigns, at any time prior to the filing of a petition for foreclosure under section sixty-five, if the estate has been taken or purchased by the town, may redeem the same by paying or tendering to the treasurer the amount of the tax and all intervening taxes, with all costs, charges and fees, and interest at eight per cent per annum on the whole, or may pay or tender to the treasurer not less than fifty per cent of the tax for the non-payment of which the estate was taken or purchased, together with all costs, charges and fees, and interest as aforesaid on the whole amount of the tax title account then due, which payment shall be received, receipted for, and applied toward the redemption of the estate so taken or purchased. From time to time thereafter prior to the filing of such petition for foreclosure, such person may likewise pay or tender, successively in the order of their date, the balance of the tax of which partial payment was made and a first instalment of not less than fifty per cent and a second instalment of the balance, if any, of each year's tax which at the time of payment or tender of such instalment has been added to the tax title account under sections fifty and sixty-one, until all taxes upon the property which have been added to the tax title account are paid or tendered in full, whereupon such estate shall be redeemed. Each payment or tender hereunder shall include, in addition to the tax or part of a tax paid, all intervening costs, charges, fees and interest which at the time of such payment or tender have become part of the tax title account. The treasurer upon accepting any payment thereunder may extend the time during which proceedings for the foreclosure of all rights of redemption may not be instituted, for a period not exceeding

one year beyond the time provided by section sixty-five; but not more than one such extension shall be granted. An extension granted hereunder shall be entered upon the tax title account, and a written statement thereof shall be given to the person who made the payment.

"Any such person may so redeem by paying or tendering to the purchaser, his legal representatives or assigns, at any time prior to the filing of such petition for foreclosure, if the purchaser is other than the town, the original sum and intervening taxes and costs paid by him and interest on the whole at said rate. In each case he shall also pay or tender, for examination of title and a deed of release, not more than three dollars in the aggregate, and in addition thereto the actual cost of recording the tax deed or evidence of taking. He may redeem the land by paying or tendering to the collector the sum which he would be required to pay to the purchaser, with one dollar additional. If land taken by or sold to a city or town for non-payment of taxes is redeemed, the city treasurer or acting city treasurer, notwithstanding the provisions of the charter of his city, or the town treasurer, as the case may be, shall sign, execute and deliver on behalf of the city or town a release of all the right, title and interest, which it acquired by such taking or purchase, in and to the land so redeemed. No person shall knowingly collect or attempt to collect for the redemption of any such land a sum of money greater than that authorized by this section.

"Nothing in this section nor in sections sixty-five to seventy-five, inclusive, shall be construed to prevent the title of a person or a city or town purchasing land at a sale under section seventy-nine or eighty from becoming absolute without any foreclosure proceedings under said sections sixty-five to seventy-five, inclusive.

"Section 11. Section sixty-three of said chapter sixty, as so appearing, is hereby amended by striking out, in the eighth line, the words 'on demand' and inserting in place thereof the word:- forthwith, - so as to read as follows:- Section 63. The collector shall receive any money paid to him instead of the purchaser and give to the person paying it a certificate specifying the amount paid, the name of the person to whom and the real estate on which the tax was originally assessed, and the registry of deeds and the book and page of the records therein where the collector's deed is recorded; and the recording of the certificate in said registry shall extinguish all right and title acquired under the collector's deed. The collector shall forthwith pay over all money so paid, to the person entitled thereto as determined by him, except that he shall retain one dollar for the use of the town and shall account to it therefor. If the amount so paid is less than the purchaser was entitled to, the balance with interest at eight per cent per annum may after demand therefor be recovered in contract by the purchaser against the person paying such amount, if the action is commenced within three months after such payment to the collector.

"Section 12. Section sixty-five of said chapter sixty, as so appearing, is hereby amended by inserting after the word 'taxes' in the first line the words:- except as provided in section sixty-two, - so as to read as follows:- Section 65. After two years from a sale or taking of land for taxes, except as provided in section sixty-two, whoever then holds the title thereby acquired may bring a petition in the land



court for the foreclosure of all rights of redemption thereunder. Such petition shall be made in the form to be prescribed by said court and shall set forth a description of the land to which it applies, with its assessed valuation, the petitioner's source of title, giving a reference to the place, book and page of record, and such other facts as may be necessary for the information of the court. Two or more parcels of land may be included in any petition brought by a town, whether under a taking or as purchaser of such title or titles.

"Section 13. Section seventy-eight of said chapter sixty, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following:- In case of foreclosure, any such taxes, or balances due on taxes paid in part, remaining unpaid, shall be credited to the collector as if collected by him, unless already so credited, - so as to read as follows:- Section 78. Before foreclosure or redemption, taxes on land taken or purchased by a town shall be assessed to the person to whom they would be assessed if the land had not been so taken or purchased. In case of a sale under the following section, such taxes shall be deducted from the proceeds thereof, before any surplus is disposed of as therein provided. In case of foreclosure, any such taxes, or balances due on taxes paid in part, remaining unpaid, shall be credited to the collector as if collected by him, unless already so credited.

"Section 14. Section seventy-nine of said chapter sixty, as so appearing, is hereby amended by striking out, in the twenty-second line, the word 'thirty' and inserting in place thereof the word:- sixty, - so that the second paragraph will read as follows:-

"Upon the recording thereof the treasurer may sell all the parcels included therein, severally or together, at public auction to the highest bidder, first giving notice of the time and place of sale by posting a notice of the sale in some convenient and public place in the town fourteen days at least before the sale. If the sale under this section shall not be made within four years from said taking or purchase, it shall be made by the treasurer for the time being when he deems best, or at once upon service on him of a written demand by any person interested therein. The treasurer shall execute and deliver to the highest bidder a deed, without covenant except that the sale has in all particulars been conducted according to law. Title taken pursuant to a sale under this section shall be absolute upon the recording of the deed of the treasurer in the proper registry of deeds within sixty days of its date.

"Section 15. Section eighty of said chapter sixty, as so appearing, is hereby amended by striking out in the thirteenth line, the word 'thirty' and inserting in place thereof the word:- sixty, - so as to read as follows:- Section 80. If no person bids at such a sale and if the sale has been adjourned one or more times, the treasurer shall then and there make public declaration of the fact, and if no bid is then made he shall give public notice that he purchases for the town by which the tax is assessed; or if the person to whom the land is sold does not within ten days pay to the treasurer the sum bid by him the sale shall be void and the town shall be deemed to be the purchaser of the land. If the town becomes the purchaser hereunder, the treasurer shall execute to

it a deed which shall set forth the fact that no bid was made at the sale or that the purchaser failed to pay the amount bid, as the case may be. The title of the town to land conveyed by deed of the treasurer under this section shall be absolute upon the recording of said deed in the proper registry of deeds within sixty days of its date...

"Section 21. Section two of this act shall take effect on December thirty-first, nineteen hundred and thirty-three. In all other respects this act shall take effect upon its passage.

"Approved July 12, 1933." -pp. 527-536.

Legislation Enacted - 1934 Regular Session.

Massachusetts. Laws, statutes, etc. Advance sheets of acts and resolves of the general court for 1934. [Boston, 1934]

This includes Acts, Chapter 1 - 160, and Resolves, Chapter 1 - 15.

[Chapter 131.] "An Act relative to the collection of local taxes after failure to collect the same by tax sales because of certain invalid proceedings. Be it enacted, etc., as follows:

"Section 1. Section forty-six of chapter sixty of the General Laws, as appearing in the Tercentenary Edition thereof, is hereby amended by adding at the end thereof the following new paragraph:-

"Upon such payment except in case an assignment and transfer is given to the town, the collector shall cause a surrender and discharge of the tax title deed to be recorded in the proper registry of deeds; and thereupon, if the error, omission or informality by reason of which it appears that the purchaser has no claim upon the property sold occurred in the assessment of the tax or assessment, the collector shall notify the board by which the tax or assessment was laid, which shall forthwith reassess it as provided in section seventy-seven of chapter fifty-nine, and if it occurred in the proceedings of the collector, he shall forthwith proceed to collect the unpaid tax or assessment in conformity to law.

"Section 2. Section thirty-seven of said chapter sixty, as most recently amended by section one of chapter three hundred and twenty-five of the acts of nineteen hundred and thirty-three, is hereby further amended by striking out, in the fourth line, the word 'April' and inserting in place thereof the word:- January, - and by inserting after the word 'after' in the fifteenth line the words:- a surrender and discharge under section forty-six or, - so as to read as follows:- Section 37. Taxes assessed upon land, including those assessed under sections twelve, thirteen and fourteen of chapter fifty-nine, shall with all incidental charges and fees be a lien thereon from January first in the year of assessment. Except as provided in section sixty-one, such lien shall terminate at the expiration of two years from October first in said year, if the estate has in the meantime been alienated and the instrument alienating the same has been recorded, otherwise it shall continue until a recorded alienation thereof; but if while such lien is in force a tax sale or taking has been made, and the deed or instrument of taking has been duly recorded within sixty days, but the sale or taking is invalid by reason of any error or irregularity in the proceedings subsequent to the assessment, the lien shall continue for ninety days after a surrender



and discharge under section forty-six or a release, notice or disclaimer, under sections eighty-two to eighty-four, inclusive, has been duly recorded, or for ninety days after the sale or taking has been finally adjudged invalid by a court of competent jurisdiction. There shall be no lien for taxes reassessed if the property is alienated before the reassessment. Said taxes, if unpaid for fourteen days after demand therefor, may, with said charges and fees, be levied by sale of the real estate, if the lien thereon has not terminated. No tax title shall be held to be invalid by reason of any errors or irregularities in the proceedings of the collector which are neither substantial nor misleading.

"Section 3. So much of section two as amends the first sentence of said section thirty-seven shall take effect December thirty-first of the current year.

"Approved April 4, 1934." pp. 1-2.

### MICHIGAN

#### Legislation Enacted - 1933 Regular Session.

Michigan. Laws, statutes, etc. Public and local acts of the Legislature of the State of Michigan passed at the regular session of 1933... 651 pp. Lansing, Franklin DeKleine Company, Printers and Binders, 1933.

No. 2. "An Act to prohibit certain sales of lands delinquent for taxes for nineteen hundred thirty and prior years, and the publication of the descriptions of such lands and the order and petition for the hearing on the sale thereof; and to authorize certain municipalities to take like action in regard to delinquent taxes...

"This act is ordered to take immediate effect.

"Approved February 9, 1933." -pp. 3-4.

A footnote in the April 1933 issue of the National Tax Association Bulletin, p. 203 reads as follows:

"It may be of interest to note that the Michigan act referred to in last month's summary has been before the courts. On March 1 [1933] the Supreme Court of Michigan in Thompson v. Stack held that the law impaired the obligations of a contract and granted a writ of mandamus to compel publication of the delinquent tax land notices. On March 2 [1933] the previous holding was reversed and the writ refused."

The act referred to is presumably no. 2.

No. 63. "An Act to cancel all penalties, fees and interest charges on all nineteen hundred thirty, nineteen hundred thirty-one, nineteen hundred thirty-two and prior years, state, county, city, village, township and school district taxes, general and special, including all state bids, paid between the effective date of this act and July first, nineteen hundred thirty-three.

"The People of the State of Michigan enact...

"Section 1. Any nineteen hundred thirty, nineteen hundred thirty-one, nineteen hundred thirty-two and prior years, state, county, city, village, township, and school district taxes, general and special, including all

state bids, which are unpaid at the time this act goes into effect, may be paid between the effective date hereof and July first, nineteen hundred thirty-three, without penalties, fees and interest charges. All persons collecting said taxes are hereby empowered to receive said taxes paid during said period without penalties, fees and interest charges and to give receipt in full therefor, and all penalties, fees and interest charges on said taxes so paid are hereby waived and cancelled. The city and village taxes referred to shall include only such as are required by law to be returned to the county treasurer and auditor general for collection as delinquent taxes.

"This act is ordered to take immediate effect.

"Approved April 26, 1933." -p. 64.

Ho. 98. "An Act relative to foreclosure of mortgages and deeds of trust, and to prescribe the effect thereof.

"The People of the State of Michigan enact...

"Section 1. An emergency affecting the general credit situation in the state of Michigan, which requires special and temporary legislation under the police powers of the state, is hereby declared to exist...

"Sec. 2. In all actions for the foreclosure of real estate mortgages or deeds of trust now pending in which decree has not been entered, and hereafter commenced for the foreclosure of real estate mortgages or deeds of trust, in any court of record in the state of Michigan, the court, upon the application of the owner or owners of such real estate, or persons liable on said mortgages or deeds of trust, who are defendants in said cause, may from time to time, unless upon hearing of said application good cause is shown to the contrary, order such cause continued until not later than March one, nineteen hundred thirty-five. Upon such order of continuance the court shall make order or orders for possession of said real estate, giving preference to the owner or owners in possession, determine fair rental terms to be paid by the party or parties to be in possession and the application and/or distribution of the rents, income and profits of said real estate, and make such order or orders for the preservation of said property and the payment of taxes and insurance as will be just and equitable during the continuance of said cause. Such order or orders shall provide that such rents, income or profits shall be paid to and distributed by the clerk of the court of the county in which said suit is pending, or such other person or persons as the court shall name, and further provide that in such distribution taxable costs of the proceeding, taxes, insurance, costs of maintenance and upkeep of said real estate shall be paid in such priority as shall be determined by the court, and any balance distributed as the court may further direct. The court may, upon a substantial violation of its said order or orders, or for other good and sufficient cause, set aside or modify said order or continuance and the cause shall forthwith proceed to trial as by law now provided, the provisions of this act to the contrary notwithstanding...

"Sec. 3. Whenever any mortgage is being foreclosed by advertisement, the owner or owners of such real estate or any person or persons liable on said mortgage and note, may file a bill in chancery in the



circuit court of the county in which the property is located for the purpose of bringing said foreclosure proceedings under the terms of this act. Thereafter, the court upon proper pleadings, shall proceed to foreclose such mortgage according to law, under the terms and provisions of this act...

"Sec. 4. In any case of mortgage foreclosure now pending in a court of chancery in which the equity of redemption has not expired, the court, upon application of the owner or owners of such real estate or any person or persons liable on said mortgage and note, may set aside or amend its order confirming sale and thereupon may grant such order or orders or continuance as provided in section two of this act...

"Sec. 5. In the case of any mortgage being foreclosed by advertisement at the time this act becomes effective, in which the equity of redemption has not expired, the mortgagor, owner or owners of such real estate or any person or persons liable on said mortgage and note, may file a bill of complaint in chancery in the circuit court for the county in which the property is located, and the court may issue an order restraining the issuance of a writ of restitution until not later than March one, nineteen hundred thirty-five. The court, in case of the issuance of said order, shall determine fair rental terms to be paid by the owner or owners or the party or parties in possession, and arrange the application and distribution of the rents, income, and profits from said real estate in like manner as provided in section two of this act. The court shall, upon a substantial violation of its order or orders, or for good cause shown set aside or modify said order enjoining issuance of the writ of restitution...

"Sec. 6. From and after the first day of March, nineteen hundred thirty-five, this act shall cease to be in force...

"Sec. 7. This act, brought forth to meet an emergency through the police power of the state, is hereby declared to be immediately necessary for the preservation of the public peace, health and safety, and to promote and preserve property, and home ownership...

"Sec. 8. This act shall not apply to any mortgage executed subsequent to February fourteen, nineteen hundred thirty-three...

"Sec. 10. All acts and parts of acts in conflict with this act are suspended while this act is in effect.

"This act is ordered to take immediate effect.

"Approved June 2, 1933." -pp. 134-135. According to the Commercial & Financial Chronicle, July 8, 1933, p. 237, the Bischoff-Munshaw law providing for "a virtual moratorium on mortgage foreclosure until July 1, 1935" was held unconstitutional in two decisions handed down by Judge Blaine W. Hatch on June 15th. This Act is presumably the Bischoff-Munshaw law.

No. 114. "An Act to declare an emergency and set forth the conditions constituting such emergency, and to provide ways and means to conserve the value of certain bonds; to provide for the extension of time for the payment of the principal and interest thereof, and for the notification of change of the manner, time, or amount of sinking fund payments or other payments upon bonds secured by deed of trust, trust indenture or

trust mortgage upon real estate, or real estate and other property situated in this state.

"The People of the State of Michigan enact: ...

"Sec. 5. Whenever fifty-one per cent. of all holders and the holders of more than four-fifths in amount of all bonds secured by a trust indenture, deed of trust or trust mortgage upon real estate, or leaseholds, or upon real estate and other property, situated in this state, shall hereafter agree with the grantor or mortgagor named in such deed of trust or trust mortgage, by instrument or instruments, in writing, to extend the time for the payment of the principal of such bonds, or the interest thereon, or both principal and interest, or to modify or change the manner, time or amount of sinking fund payments, or other payments, provided for in such deed of trust or trust mortgage or bonds, the provisions of such agreement shall become binding upon the holders of all the outstanding bonds secured by such deed of trust or trust mortgage upon approval thereof, as provided in this act, by the trustee named in such deed of trust or trust mortgage: Provided, That at least ten days before such agreement is presented to such trustee for approval, a copy thereof, together with a notice of the time when and place where such agreement will be presented to such trustee for approval, shall be sent by registered mail, with postage fully prepaid, by such grantor or mortgagor, to each of the holders of such bonds as shall not have assented to such agreement, and as shall be known to said grantor or mortgagor, at the last known post office address of such holder, if such grantor or mortgagor has knowledge of such last known address, and that a copy of such agreement and notice shall also be published at least once in a newspaper printed and circulating in the county in which the real estate covered by such deed of trust or trust mortgage is situated at least ten days before such agreement is presented to such trustee for approval. If there is no such newspaper in such county such publication may be made in any newspaper in the state circulating in such county... Provided, That at any time during such fifteen day period the holder or holders of such bonds as shall not have assented to such agreement may apply to a court of chancery in the county in which the real estate covered by such deed of trust or trust mortgage is situated and have a determination made of his or their claims therein, and the court in its discretion may make such order or decree in the premises as shall be fair and equitable under all the circumstances of the case: And provided further, That the provisions of such agreement shall thereafter apply to all bonds alike, without preference of one over another. Any bondholder who fails to make application as herein provided shall be presumed to assent to the provisions of said agreement...

"Sec. 6. From and after the first day of March, nineteen hundred thirty-five, this act shall cease to be in force: Provided, That any action taken under the provisions of this act, shall be in force and effect until maturity of various issues....

"This act is ordered to take immediate effect.

"Approved June 10, 1933." -pp. 156-158.



No. 122. "An Act to amend section twenty-five of chapter thirty of act number three hundred fourteen of the public acts of nineteen hundred fifteen, entitled 'An act to revise and consolidate the statutes relating to the organization and jurisdiction of the courts of this state; the powers and duties of such courts, and of the judges and other officers thereof; the forms of civil actions; the time within which civil actions and proceedings may be brought in said courts; pleading, evidence, practice and procedure in civil actions and proceedings in said courts; to provide remedies and penalties for the violation of certain provisions of this act; and to repeal all acts and parts of acts inconsistent with, or contravening any of the provisions of this act,' as amended, being section fourteen thousand nine hundred eighty-eight of the compiled laws of nineteen hundred twenty-nine, and to add five new sections thereto to stand as sections twenty-five-a, twenty-five-b, twenty-five-c, twenty-five-d and twenty-five-e.

"The People of the State of Michigan enact...

"Section 1. Section twenty-five of chapter thirty of act number three hundred fourteen of the public acts of nineteen hundred fifteen... as amended, being section fourteen thousand nine hundred eighty-eight of the compiled laws of nineteen hundred twenty-nine, is hereby amended, and five new sections are hereby added to stand as sections twenty-five-a, twenty-five-b, twenty-five-c, twenty-five-d and twenty-five-e, said amended section and said added sections to read as follows:

"14988 Summary proceedings to recover land, issuance of writ of restitution.

"Sec. 25. No writ of restitution shall be issued under the provisions of this chapter, until the expiration of five days, or in the case of a proceeding upon any executory contract for the purchase of real estate until the expiration of ninety days after the entry of judgment of restitution; and in case of an appeal within that time, no writ of restitution shall issue until such appeal be determined in the circuit court, or if further appeal is taken to the supreme court, within ninety days after such appeal shall be determined in the supreme court. In case it is found that the plaintiff is entitled to the possession of the premises, in consequence of the non-payment of a sum of money, no writ of restitution shall issue, if the defendant shall, within not less than five days, or within ninety days in the case of a proceeding upon any executory contract for the purchase of real estate after final judgment, pay the amount so found due, and the amount of costs awarded to the said plaintiff...

"Sec. 25a. In all actions now pending for the forfeiture, foreclosure or specific performance of any executory contract for the purchase of real estate in which a writ of restitution has not issued and in any action hereafter commenced for the forfeiture, foreclosure or the specific performance of such contracts, the circuit court in chancery of the county in which the property is located, may upon proper application of the owner or owners or any person or persons liable on said contract take jurisdiction of such foreclosure, proceeding the same as though a bill of complaint had been filed in said court in the first instance for the forfeiture, foreclosure or specific performance of such contract and

the court may from time to time, unless upon hearing of said application good cause is shown to the contrary, order such cause continued until not later than March one, nineteen hundred thirty-five. Upon such order or orders of continuance, the court shall make order or orders for possession of said real estate, giving preference to the owner or owners in possession or to person or persons liable on said contract, determine the fair rental value to be paid by the party or parties to be in possession and the application and/or distribution of the rents, income and profits of said real estate and make such provision for the preservation of said property, the payment of the taxes and insurance as will be just and equitable during the continuance of said cause. Such order or orders shall provide that such rents, income or profits shall be paid to and distributed by the clerk of the court of the county in which said suit is pending or by such other person or persons as the court shall name and further provide that in such distribution taxable costs of the proceeding, taxes, insurance, cost of maintenance and upkeep of said real estate shall be paid in such priority as shall be determined by the court, and any balance distributed as the court may further direct. The court may, upon a substantial violation of its said order or orders, or for other good and sufficient cause, set aside or modify said order or continuance and the cause shall proceed to trial as by law now provided, the provisions of this act to the contrary notwithstanding...

"Sec. 25d. All acts and parts of acts in conflict with this act are suspended while this act is in effect...

"Sec. 25e. From and after the first day of March nineteen hundred thirty-five, sections twenty-five-a, twenty-five-b, twenty-five-c and twenty-five-d of this act shall cease to be in force.

"This act is ordered to take immediate effect.

"Approved June 13, 1933." -pp. 174-175.

No. 126. "An Act to provide for the return, payment and collection of delinquent taxes and special assessments for nineteen hundred thirty-one and prior years, to continue the lien on such taxes and special assessments of indebtedness, principal and interest, and to suspend the provisions of the general tax law insofar as the publication of the petition and order and the sale of lands delinquent for taxes of nineteen hundred thirty-one and prior years are concerned, to provide when such returned delinquent taxes and special assessments shall be due; to provide for the payment of such returned taxes prior to and after the specified time of payment, to require notice of such returned delinquent taxes and special assessments in contracts, deeds or other conveyances, and of the publication of notice each year of the collection of such returned delinquent taxes and special assessments; to make it an offense for violating the provisions of this act, to prescribe the penalties therefor, and to repeal and/or suspend all acts and parts of acts in conflict with the provisions of this act.

"The People of the State of Michigan enact...

"Section 1. ... The legislature acting in the exercise of the police power of the state declares that an emergency exists in the matter of tax delinquency and that legislation being necessary to meet



such emergency, does hereby enact the following...

"Sec. 2. The auditor general shall return to the county treasurer in a special roll all general and special assessment real estate taxes returned to the state as delinquent including all rejected taxes, for the year nineteen hundred thirty-one and prior years and not heretofore cancelled, paid, sold or redeemed and such roll shall be retained in the office of the several county treasurers and shall be termed the 'returned delinquent tax roll'. In the preparation of said 'returned delinquent tax roll' the tax shall be spread in separate columns in a manner to correspond with the original levy of said taxes and special assessments, but without the addition of collection fees, interest or penalties...

"Sec. 3. Such returned delinquent taxes and special assessments may be paid to the county treasurer of the county in which the lands are situated, or to the auditor general in ten equal annual instalments on or before September one, nineteen hundred thirty-five, and annually thereafter. Such payments shall be made without collection fees or penalties, but with interest at four per cent per annum on each installment from September one, nineteen hundred thirty-five, until the date of said several payments. The return of such delinquent taxes and special assessments as herein provided shall not preclude the payment of the whole or any part of said taxes and special assessments either to the auditor general or to the county treasurer without collection fees or penalties, but with interest at four per cent per annum as herein provided at any time prior to the time of payment specified and provided for in this act. If any instalment so returned shall not be paid in the current year on or before the first day of September, the same shall be immediately returned by the county treasurer as a delinquent tax to the auditor general who shall offer the lands for sale during the following May in accordance with the provisions of the general tax laws of the state applicable to delinquent taxes: Provided, however, The lands so delinquent may be redeemed at the office of the auditor general at any time prior to the date such lands are offered for sale by payment to the auditor general of the instalment so delinquent together with interest at the rate of four per cent per annum as herein provided and interest at three-quarters of one per cent per month from the due date thereof...

"Sec. 4. The lien or interest of any outstanding bonded indebtedness, either principal or interest in such delinquent taxes or special assessments, returned as provided for herein, shall attach to said returned taxes or special assessments the same as in the original levy thereof...

"Sec. 5. Such taxes and special assessments so returned shall not be deemed to be due and payable until the time for payment provided for herein, and shall not be considered a delinquent tax in a certificate issued by the county treasurer or the auditor general as provided for in section three thousand five hundred thirty-one of the compiled laws of the state of Michigan for nineteen hundred twenty-nine: Provided, That during the period fixed for the payment of such returned taxes and special assessments all contracts for the sale of such lands and all deeds or other conveyances for the transfer of title to said lands shall contain a statement in bold type or print setting forth the amount of

delinquent taxes and special assessments thereon that have been returned for collection and are payable at the office of the county treasurer or auditor general, and setting forth also the number and amount of installments of such delinquent taxes and/or special assessments that have been returned by the county treasurer to the auditor general as delinquent. Any contract, deed, or conveyance of such lands failing to contain such statement when there are any such taxes delinquent shall be voidable...

"Sec. 6. The county treasurer shall annually in the months of July and August of each year during said ten year period beginning in nineteen hundred thirty-five, publish in at least three newspapers published and circulated in that county, a notice calling special attention to the fact that returned delinquent taxes and special assessments for nineteen hundred thirty-one and prior years are due and payable at the office of the county treasurer or auditor general on or before September first, following, and that if such taxes and special assessments are not paid they will be returned to the auditor general and sold as delinquent taxes: Provided, however, That in counties with less than three newspapers the aforesaid notice shall be published in all newspapers published and circulated in that county, and, provided further, That in counties having no newspaper published and circulated therein the aforesaid notice may be published in any newspaper of general circulation in said county...

"Sec. 7. The publication of the order and petition for the sale of lands delinquent for taxes for nineteen hundred thirty-one and prior years and of the description of such lands shall be prohibited from and after the taking effect of this act, so as to prohibit the sale of such lands for delinquent taxes for nineteen hundred thirty-one and prior years on the first Tuesday of May, nineteen hundred thirty-four, and thereafter except as provided for in section three of this act...

"Sec. 8. Nothing in this act shall be deemed to waive, repeal or invalidate the provisions of sections three thousand five hundred six, three thousand five hundred forty-nine, three thousand five hundred fifty and three thousand five hundred fifty-one of the compiled laws of the state of Michigan for nineteen hundred twenty-nine. Any person cutting or removing timber from any such lands without written consent of the auditor general and county treasurers shall be guilty of a felony and shall be punished by imprisonment in the state prison for not more than five years or by a fine not exceeding two thousand dollars or both such fine and imprisonment in the discretion of the court...

"Sec. 10. All the provisions of act number two hundred six of the public acts of eighteen hundred ninety-three, as amended, and other acts or parts of acts in conflict with the provisions of this act shall, to the extent of such conflict not apply to such delinquent taxes and/or special assessments for the years nineteen hundred thirty-one and prior years, but otherwise and to the extent that they are not in conflict herewith they shall remain in full force and effect...

"Sec. 11. This act is and shall be construed to be emergency legislation, enacted in the exercise of the police power of the state, and deemed necessary for the preservation of the ownership of property and the protection of the property rights of the citizens of this state and to protect and promote homeownership.

"This act is ordered to take immediate effect.

"Approved June 15, 1933." -pp. 179-181.



No. 210. "An Act to provide for the acquisition, management and disposition, by the trustee or trustees as a trust under the jurisdiction of equity, of property mortgaged to such trustee or trustees to secure bonds or other obligations, where such acquisition is requested or assented to by the holders of a majority in amount of such bonds or obligations and no bid for the mortgaged property at public sale under decree of foreclosure was or is made or appears to be obtainable for a sum representing the fair and reasonable value of the interest in said property of all holders of such bonds or obligations; to provide for the concurrence or non-concurrence of such holders in said request and for the method, time and manner of payment to non-concurring holders of their pro rata share of the amount so bid by said trustee or trustees.

"The People of the State of Michigan enact...

"Sec. 2. Upon filing in any circuit court in chancery a report of the proceedings had in relation to the sale under a decree of said court for the foreclosure of any trust mortgage given to a trustee to secure bonds issued and authenticated as therein set forth, if it shall appear from said report that no bid was made for the mortgaged property or if a bid therefor was made and it shall, in the manner hereinafter set forth, be made to appear to the court that the sum so bid does not represent the then fair and reasonable value of the interest of the holders of such bonds secured thereby, and, in either event, that no bid for a sum representing such fair and reasonable value of said interest appears to be obtainable, the court may authorize the trustee to bid for and acquire said mortgaged property as hereinafter set forth. Such authorization to bid for and acquire such property shall be made only upon written request therefor to said court by said trustee, or the holders of not less than a majority of the amount of such bonds then secured by said trust mortgage. The request by such holders may be executed by said holders in person, or by agent or attorney...

"Sec. 3. The court may in its discretion provide in said order that such payment to non-concurring holders may be made in installments, or otherwise deferred for a period of time if the amount so deferred shall not exceed twenty-five per cent of the net amount of the bid: Provided, however, That the full pro rata to be paid said non-concurring holders hereunder shall, in any event, be made within eighteen months from the entry of said order. The sum so deferred shall bear interest at the rate borne by said bonds. No personal obligation for such deferred payment shall be imposed upon the trustee but such deferred payment shall be secured upon the right, title and interest acquired by the trustee as a result of such acquisition and shall be enforced as herein provided...

"This act is ordered to take immediate effect.

"Approved July 3, 1933." -pp. 330-334.

No. 229. "An Act to amend section twenty-four of chapter nineteen of act number three hundred fourteen of the public acts of nineteen hundred fifteen, entitled 'An act to revise and consolidate the statutes relating to the organization and jurisdiction of the courts of this state; the powers and duties of such courts, and of the judges and

other officers thereof; the forms of civil actions; the time within which civil actions and proceedings may be brought in said courts; pleading, evidence, practice and procedure in civil actions and proceedings in said courts; to provide remedies and penalties for the violation of certain provisions of this act; and to repeal all acts and parts of acts inconsistent with, or contravening any of the provisions of this act,' being section fourteen thousand three hundred sixty-six of the compiled laws of nineteen hundred twenty-nine.

"The People of the State of Michigan enact...

"Section 1. Section twenty-four of chapter nineteen of act number three hundred fourteen of the public acts of nineteen hundred fifteen... is hereby amended to read as follows:

"14366...

"Sec. 24. In foreclosure cases in the original decree therein, the court shall determine and decree as to which defendants, if any, are personally liable for the mortgaged debt, and it shall be provided in such decree that upon the coming in and confirmation of the commissioner's report of sale, if there be any part of the money decreed to be due, either of the principal or interest of the debt, or the costs decreed to be paid, left unpaid after applying the amount received by the commissioner, upon the sale of the premises, the clerk of the court shall, upon the application of the attorney for the plaintiff, and without notice to defendant or his attorney, issue execution for the amount of such deficiency. The court shall also have power to decree and compel the delivery of the possession of the premises to the purchaser at said sale.

"In any forfeiture, foreclosure or specific performance case in chancery based upon a mortgage or land contract the court may fix and determine the minimum price at which the real property covered by such mortgage or land contract may be sold at the sale under such forfeiture, foreclosure or specific performance proceedings.

"This act is ordered to take immediate effect.

"Approved July 6, 1933." -pp. 357-358.

No. 267. "An Act to amend section fifty-nine of act number two hundred six of the public acts of eighteen hundred ninety-three entitled 'An act to provide for the assessment of property and the levy (and collection) of taxes thereon, and for the collection of taxes heretofore and hereafter levied; making such taxes a lien on the lands taxed, establishing and continuing such lien, providing for the sale and conveyance of lands delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; and to repeal act number two hundred of the public acts of eighteen hundred ninety-one, and all other acts and parts of acts in anywise contravening any of the provisions of this act,' as last amended by act number thirty of the public acts of the first extra session of nineteen hundred thirty-two, being section three thousand four hundred fifty of the compiled laws of nineteen hundred twenty-nine.

"The People of the State of Michigan enact...

"Section 1. Section fifty-nine of act number two hundred six of the public acts of eighteen hundred ninety-three ... is hereby amended to read as follows:



"3450 Delinquent land taxes receivable; payment; fees and charges; delay in sales for 1930 taxes; waiver of penalties, fees and interest charges on 1932 taxes; statements in land contracts and deeds.

"Sec. 59. Any person may pay the taxes or any one of the several taxes, on any parcel or description of land returned as aforesaid, or on any undivided share thereof, with interest computed thereon from the first day of March next after the same were assessed, at the rate of three-fourths of one per cent per month or fraction thereof, with four per cent as a collection fee, to the county treasurer of the county in which the lands are situated, at any time before they are sold. On all descriptions of land on which any of the several taxes remain unpaid on the first day of October next preceding the time prescribed for the sale thereof, there shall be charged an additional one dollar for expenses and which shall thereafter be a lien on said land and when collected shall belong to the general fund of the state: Provided, That if, after May one, nineteen hundred thirty-two and on or before October one, nineteen hundred thirty-two, any person shall pay twenty-five per cent or more of the taxes returned as aforesaid upon any parcel or description of land, or any undivided share thereof, for the year nineteen hundred thirty, together with all penalties and interest upon the portion of said taxes so paid at the rate of one-half of one per cent per month, or fraction thereof, until the date of such payment, and if on or before May one, nineteen hundred thirty-three, such person shall also pay an additional amount sufficient to increase the total amount paid to fifty per cent of the amount of such nineteen hundred thirty taxes, together with penalties and interest as aforesaid upon such additional payment, then the provisions of law relating to the advertisement, sale and redemption of said parcel or description of land or undivided share thereof shall thereupon be delayed in their operation, as to any remaining balance or balances of such nineteen hundred thirty taxes, for the period of one year, and during said year, and until the time of the deferred sale of such property as herein provided, the said balance or balances may be paid in the same manner as heretofore provided by law.

"Any nineteen hundred and thirty-two state, county, city, village, township and school district taxes, general taxes and special assessments including all road and drain assessments which were unpaid on July first, nineteen hundred thirty-three, may be paid before November first, nineteen hundred thirty-three, without penalties, fees and interest charges. All persons collecting said taxes are hereby empowered to receive said taxes paid before November first, nineteen hundred thirty-three, without penalties, fees and interest charges and to give receipt in full therefor, and all penalties, fees and interest charged on taxes so paid are hereby waived and cancelled. Said taxes shall not be considered delinquent taxes in any certificate issued by the county treasurer or the auditor general before November first, nineteen hundred thirty-three, as provided for in section three thousand five hundred and thirty-one of the compiled laws of Michigan for nineteen hundred twenty-nine: Provided, That before November first, nineteen hundred thirty-three, all contracts for the sale of such lands or deeds or other conveyances for the transfer of title to said lands, containing any warranty of title thereto, shall

contain thereon a certificate of the county treasurer or auditor general setting forth the amount of such unpaid nineteen hundred and thirty-two taxes. The county treasurer or auditor general shall upon request place his certificate by this act required and as required by act number one hundred twenty-six of the public acts of nineteen hundred thirty-three, on any deed or contract offered to him for that purpose and when the county treasurer's or auditor general's certificate as to the nineteen hundred and thirty-two or prior taxes has been made on any deed or land contract such instrument shall be accepted by the register of deeds for recording, in otherwise in legal form. No certificate or statement regarding taxes referred to in act number one hundred twenty-six of the public acts of nineteen hundred thirty-three shall be required on any conveyance not containing a warranty of title clause.

"This act is ordered to take immediate effect.

"Approved July 21, 1933." -pp. 469-470.

#### Legislation Enacted - 1934 Special Session.

A bill giving the "privilege of paying 1933 taxes before November 1, 1934, with no penalty, fee, or charge except a straight 3% collection charge" has been signed. State Journal, Mar. 29, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A mortgage bill which was passed "merely corrects procedure with the moratorium still limited to March 1, 1935. Provision inserted for the securing of deficiency judgments by the holders of mortgages. The [Mich.] State Journal, Mar. 17, 1934.

The bill became a law, Mar. 29, 1934. Not seen. Recorded in Legislative Reference Service, Library of Congress.

House 23 permitting delinquent 1932 taxes to be paid in installments over a 10-yr. period becomes law. Tax Magazine, April, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

#### MINNESOTA

#### Legislation Enacted - 1933 Regular Session.

Minnesota. Laws, statutes, etc. Session laws of the State of Minnesota passed during the forty-eighth session of the state legislature at the session commencing January 3, 1933. 1379 pp. [St. Paul] Pub. by Mike Holm [1933]

Chapter 25 - (H. F. No. 127). "An act to amend Laws 1931, Chapter 4, Sections 1 and 2, authorizing the Treasurer of the State of Minnesota to receive payments on sales of school land, and other state lands, where the time limit for payments has expired, or will expire, on or before May 31st, 1934, and authorizing the Governor of the State of Minnesota to execute patents therefor. Be it enacted...

"Section 1... That Laws 1931, Chapter 4, Sections 1 and 2, be and the same are hereby amended to read as follows:



"Section 1. That the treasurer of the state of Minnesota is hereby authorized to receive payments up to and including December 31st, 1934, of the principal on all state land certificates where the time for payment of said principal has expired, or will expire, on or before May 31st, 1934, and the governor of the state of Minnesota is hereby authorized to execute patents covering those lands on which all demands due the state have been paid in full, as heretofore provided; Provided Further, that the provisions of this act shall not apply to state land certificates that have been canceled prior to the passage of this act.

"Sec. 2... That interest on the principal remaining unpaid May 31st, 1934, shall run thereafter at the rate of ten per cent per annum until the said principal is paid in full."

"Approved February 14, 1933." -p. 28.

Chapter 44 - (H. F. No. 1279). "An act providing for the postponement of certain real estate mortgage foreclosure sales and validating the acts of sheriffs in postponing certain real estate mortgage foreclosure sales. Be it enacted...

"Section 1... Any sale upon the foreclosure of a mortgage upon real estate, either by action or by advertisement, which has heretofore been advertised or which may hereafter be advertised to be held at any date subsequent to the passage and approval of this act and prior to May 1, 1933, may be postponed for a period of not to exceed ninety days to a date subsequent to April 30, 1933, by the sheriff of the county in which such sale is advertised to be held, without the publication of a notice of such postponement in any newspaper, provided, however, such sheriff shall post a notice of such postponement at one of the entrance doors of the court house of the county where the sale was originally advertised to be held, at least three weeks prior to the date to which said sale shall be postponed.

"Sec. 2... In all cases where any sheriff has heretofore and subsequent to February 23, 1933, postponed any such mortgage foreclosure sale, the said sheriff may again postpone the sale, provided, however, that the date to which said sale is finally postponed shall be subsequent to April 30, 1933, and shall not be more than ninety days from the date upon which said sale was originally advertised to be held, and provided further, that the said sheriff shall post a notice of such final postponement at one of the entrance doors of the court house of the county where the sale was originally advertised to be held, at least three weeks prior to the date to which the said sale shall be finally postponed.

"Sec. 3... Any postponement heretofore made by any sheriff of any such mortgage foreclosure sale, without the publication of a notice of postponement in a newspaper, is hereby validated and is hereby declared to be legal and binding in all respects...

"Approved March 2, 1933." -p. 46.

Amended by Chapter 90 - S. F. No. 1220, q.v.

Chapter 90 - (S. F. No. 1220). "An act to amend Laws 1933, Chapter 44, providing for the postponement of certain real estate mortgage foreclosure sales and validating the acts of sheriffs in postponing certain real estate mortgage foreclosure sales. Be it enacted...

"Section 1... Tha Laws 1933, Chapter 44, be and the same hereby is amended to read as follows:

"44. Any sale upon the foreclosure of a mortgage upon real estate, either by action or by advertisement, which has heretofore been advertised or which may hereafter be advertised to be held at any date subsequent to the passage and approval of this act and prior to May 1, 1933, may be postponed for a period of not to exceed ninety days to a date subsequent to April 30, 1933, by the sheriff of the county in which such sale is advertised to be held, without the publication of a notice of such postponement in any newspaper; provided, however, such sheriff shall post a notice of such postponement at one of the entrance doors of the court house or county jail of the county where the sale was originally advertised to be held, at least three weeks prior to the date to which said sale shall be postponed.

"Sec. 2... In all cases where any sheriff has heretofore and subsequent to February 23, 1923, postponed any such mortgage foreclosure sale, the said sheriff may again postpone the sale, provided, however, that the date to which said sale is finally postponed shall be subsequent to April 30, 1933, and shall not be more than ninety days from the date upon which said sale was originally advertised to be held, and provided further, that the said sheriff shall post a notice of such final postponement at one of the entrance doors of the court house or county jail of the county where the sale was originally advertised to be held, at least three weeks prior to the date to which the said sale shall be finally postponed.

"Sec. 3... Any postponement heretofore made by any sheriff of any such mortgage foreclosure sale, without the publication of a notice of postponement in a newspaper, is hereby validated and is hereby declared to be legal and binding in all respects...

"Approved March 16, 1933." -pp. 95-96.

Chapter 98 - (S. F. No. 738). "An act relating to delinquent real estate taxes payable in 1932 postponing the sale on account thereof to the year 1935. Be it enacted...

"Section 1... No sale of any parcel of land on which the taxes levied and assessed for the year 1931 are delinquent, and for the collection of which taxes proceedings have been commenced pursuant to the statutes of this State relative to the collection of delinquent real estate taxes, shall be had under any judgment entered in any such proceedings prior to the second Monday in May, 1935.

"Sec. 2... During the year 1933 the county auditor and/or treasurer is hereby authorized and directed to accept in full payment of any real estate taxes levied and assessed for the year 1931 the face amount thereof as originally levied and assessed, without penalty, interest or costs. During said year said taxes may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment of the same



in installments of not less than one-fourth of the original amount of said taxes. The official receiving payment of any installment of said taxes shall issue and deliver to the person making the payment a proper receipt therefor, and a receipt in full when final payment is made; provided that any defense or objection to the taxes as assessed against any parcel of land for the year 1931 shall be determined on answer interposed to the list of delinquent taxes published in the year 1933 in the manner provided by law, and any judgment entered thereon shall be enforced by sale in the year 1935 as provided in this act, subject to all the provisions of this act in respect to payment by installments and without penalty or interest save as provided in this act.

"Sec. 3... Said taxes may be paid as provided in Section 2 either before or after entry of the tax judgment. All partial payments of such taxes, whether made before or after entry of such judgment, shall be certified by the county auditor to the clerk of the district court and entries thereof made on the delinquent tax list, or in the real estate tax judgment book, in the same manner as is provided by law in case of judgment of delinquent real estate taxes in full and the judgment shall be reduced accordingly.

"Sec. 4... In case more than fifty per cent of said real estate taxes upon any parcel of land shall remain unpaid on January 1, 1934, the amount remaining due shall be subject to and there shall be charged thereon and thereafter collected a penalty of ten per cent, together with interest from January 1, 1934, at the rate of ten per cent per annum, but in case fifty per cent or more of such taxes shall be paid on or before January 1, 1934, the remainder thereof shall not be subject to penalty or interest. Any such taxes remaining unpaid on January 1, 1934, may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment thereof any time prior to the tax judgment sale, in installments of not less than twenty-five per cent of the original amount, provided that there shall be included and paid with the first installment all penalties, if any, and interest then accrued, and with each subsequent installment all interest then accrued; provided that upon any of such original taxes remaining unpaid January 1, 1935, upon which no penalty accrued on January 1, 1934, there shall be charged a penalty of ten per cent and interest thereon after said date at the rate of ten per cent per annum.

"Sec. 5... At the regular delinquent real estate tax sale to be held on the second Monday in May, 1935, there shall be sold by the county auditor, in addition to all other parcels of land then required by law to be sold, all parcels of land against which judgment has been entered for the taxes, or any part thereof, levied and assessed for the year 1931, and which taxes then remain unpaid, together with interest and penalties as provided by this act.

"Sec. 6... In the event any penalty or interest on the 1931 real estate taxes payable in 1932 shall have been paid, the amount of such penalty and interest so paid shall be refunded to the person paying the same upon application to the county auditor and due proof of payment by

the person making the application; provided, however, that the warrant issued by the county auditor therefor shall be valid only in payment of 1931 or 1932 taxes paid in 1933 on any parcel of land in the same county, which fact shall be stamped on its face and the same shall be accepted by the county treasurer for that purpose only when properly endorsed.

"Sec. 7... Except as herin provided, nothing contained in this act shall be construed to in anywise alter, modify, amend or repeal any provision of the statutes of this state relating to penalties and interest on or the collection of delinquent real estate taxes.

"Sec. 8. This act shall take effect and be in force from and after its passage.

"Approved March 20, 1933." -pp. 104-106.

Repealed by Chapter 337, q.v.

Charter 121 - (S. F. No. 578). "An act to amend Mason's Minnesota Statutes of 1927, Sections 2104 and 2105, as amended by Laws of 1931, Chapter 316, Sections 1 and 2, and to amend Laws of 1931, Chapter 315, Section 1, relating to penalties and interest on real estate taxes. Be it enacted...

"Section 1... That Mason's Minnesota Statutes of 1927, Section 2104, as amended by Laws of 1931, Chapter 316, Section 1, be amended so as to read as follows:

"2104. On June 1 of each year a penalty of three per cent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, and thereafter on the first day of each month, up to and including November 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1st, and if so paid no penalty shall attach; the remaining one-half shall be paid at any time prior to November 1 following without penalty, but if not so paid then a penalty of eight per cent shall accrue thereon. If one-half of such taxes shall not be paid prior to June 1st the same may be paid at any time prior to November 1st with accrued penalties to the date of payment added, and thereupon no penalty shall attach to the remaining one-half until November 1 following, provided, also, that the same may be paid in installments as follows: One-fourth thereof prior to April 1st; one-fourth thereof prior to June 1st; one-fourth thereof prior to September 1st; and the remaining one-fourth thereof prior to November 1st, subject to the aforesaid penalties. Where the taxes delinquent after November 1 against any tract or parcel exceeds \$25.00, the same may be paid in installments of not less than 25 per cent thereof, together with all accrued penalties and costs, up to the time of the next tax judgment sale, and after such payment, penalties, interest and costs shall accrue only on the sum remaining unpaid. Any county treasurer who shall make out and deliver or countersign any receipt for any such taxes without including all of the foregoing penalties therein, shall be liable to the county for the amount of such penalties."

"Sec. 2... That Mason's Minnesota Statutes of 1927, Section 2105, as amended by Laws of 1931, Chapter 316, Section 2, be amended so as to read as follows:



"2105. On the first Monday in January of each year the county treasurer shall return the tax lists in his hands to the county auditor, who shall compare the same with the statements receipted for by the treasurer on file in the auditor's office, and each tract or lot of real property against which the taxes, or any part thereof, remain unpaid shall be deemed delinquent, and any auditor who shall make out and deliver any statement of delinquent taxes without including therein the penalties imposed by law, and any treasurer who shall receive payment of such taxes without including in such payment all items as shown on the auditor's statement, shall be liable to the county for the amount of any items omitted.'

"Sec. 3... That Laws of 1931, Chapter 315, Section 1, be amended so as to read as follows:

"Section 1. The rate of interest on delinquent real estate taxes levied in the year 1930 and is hereby fixed at ten per cent per annum and the rate of interest on delinquent real estate taxes levied in the year 1932 and subsequent years is hereby fixed at eight per cent per annum. All provisions of law providing for the calculation of interest at any different rate on delinquent taxes in any notice or proceeding in connection with the payment, collection, sale, or assignment of delinquent taxes, or the redemption from such sale or assignment are hereby amended to correspond herewith. Provided, that in calculating such interest for any fractional part of a year on taxes levied in 1930 it shall be calculated on the basis of five-sixths of one per cent for any month or major fraction thereof, and in calculating such interest for any fractional part of a year on taxes levied in 1932 and subsequent years it shall be calculated on the basis of two-thirds of one per cent for any month or major fraction thereof.

"Provided, that such interest shall be calculated from the first day of March following the year in which the taxes become due and no interest shall be charged on penalties accrued and only on the amount of taxes and costs authorized by law.'

"Sec. 4... The provisions of this Act shall not apply to the taxes levied for a specific year, the time and method of payment of which, or the penalties and interest on which, are provided for or fixed by any other valid Act.

"Approved March 27, 1933." -pp. 129-130.

Chapter 140 - (H. F. No. 1791). "An act authorizing County Boards to negotiate with the holders of bonds issued for the financing of any county drainage system for the extension of the time of payment and the reduction of the rate of interest. Be it enacted...

"Section 1... The County Board of any county in which there is <sup>situated</sup> any drainage district having a bonded indebtedness, shall have authority to negotiate with the holders of the bonds of such drainage district for the extension of the time of payment and the reduction of the rate of interest. In the event that the holders of two thirds of the aggregate amount of such bonds shall consent in writing to such an extension of the time of payment or to such a reduction of the rate of interest, or to both, and the County Board shall agree to such changes in the terms of such bonds, such changes shall become binding upon such county drainage district and

upon all of the holders of bonds against such drainage district, who shall have consented thereto, or who shall hereafter consent thereto, in writing.

"Approved April 1, 1933." -p. 152.

Chapter 247 - (S. F. No. 232). "An act relating to the foreclosure of mortgages belonging to the State of Minnesota Department of Rural Credit. Be it enacted...

"Section 1... The Department of Rural Credit, under the supervision and control of the Rural Credit Bureau, is hereby directed in case of foreclosure of any real estate mortgage acquired by the state through the operations of said department to bid the full amount due the state at any mortgage foreclosure sale. Hereafter no judgment shall be taken by the state for any deficiency remaining unpaid upon the debt secured by such a mortgage after foreclosure.

"Approved April 15, 1933." -p. 317.

Chapter 274 - (S. F. No. 1424). "An act relating to extending the time for redemption of parcels of land from tax sales to the state in certain cases, and to the amounts required to be paid to make such redemption. Be it enacted...

"Section 1... That whenever at the time fixed by law for absolute forfeiture of any parcel of land heretofore or hereafter bid in for the State and not assigned or disposed of by the State, pursuant to Mason's Minnesota Statutes of 1927, Sections 2139-2, and acts amendatory thereof and supplementary thereto, there shall be pending, in the United States District Court, proceedings in eminent domain affecting such parcel, and such eminent domain proceedings shall have been pending more than two years prior to the said date of forfeiture, the time of said forfeiture of such parcel shall be and is postponed and continued until the expiration of one year after the final determination of such eminent domain proceedings; and the owner of such parcel, regardless of whether such parcel is included within the boundaries of any game preserve, reforestation project, or conservation area, or any person having an interest therein may discharge the delinquent taxes and assessments against such parcel and redeem such parcel, or portion thereof, from such sale to the State within such period, as so extended, upon payment of the portion of such unpaid taxes and assessments permitted by any law in effect during the pendency of such condemnation proceedings. Such redemption and discharge of delinquent taxes and assessments may be so made regardless of any or no determination of value or other action by the county board or the Minnesota Tax Commission.

"Sec. 2... Whenever any tract less than the whole parcel designated for taxation and bid in for the state shall be taken or encumbered by such eminent domain proceedings, the tract so taken or encumbered may be redeemed and the delinquent taxes and assessments thereon discharged, as provided in this act, without redeeming or discharging the delinquent taxes and assessments on the entire parcel so bid in for the State. When only such portion or fraction of the parcel bid in for the State shall be redeemed and discharged from taxes and assessments, the amount to be paid for such redemption and discharge from delinquent taxes and assessments shall be computed by the Auditor of the County wherein such lands are



situated, and shall be such a part or proportion of the amount designated by any such law permitting redemption and discharge on payment of a fraction or percentage of the total amount due, as provided in this act, as the said tract taken or encumbered by said proceedings and so redeemed bears to the value of such entire parcel bid in for the State, and of which it forms a part. Any party interested in such computation and determination of value, and aggrieved thereby may, within ten days following the filing thereof, appeal to the District Court of the county wherein such land is situated, by filing written notice of such appeal and proof of service thereof, with the clerk of said court.

"Approved April 15, 1933." -pp. 351-352.

Chapter 337 - (S. F. No. 1711). "An act postponing the sale to 1935 under default judgments for real estate taxes for 1931, and providing for payment of the 1931 taxes in installments without penalties or interest in certain cases, also providing for defenses to such taxes. Be it enacted...

"Section 1... No sale under any judgment entered on default of answer against real estate for taxes levied and assessed against the same for the year 1931 shall be had prior to the second Monday in May, 1935.

"Any defense or objection to the taxes assessed against any parcel of land for the year 1931 shall be determined on answer interposed to the list of delinquent taxes published in the year 1933 in the manner provided by Section 2116, Mason's Minnesota Statutes of 1927 but not otherwise, and the judgment entered thereon shall have the same force and effect, and a sale and all subsequent proceedings shall be had thereon in all respects the same as on any judgment for real estate taxes under existing laws.

"Sec. 2... During the year 1933 the county auditor and/or treasurer is hereby authorized and directed to accept in full payment of any real estate taxes levied and assessed for the year 1931, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not to which no defense or objection as hereinbefore provided shall have been interposed, the face amount thereof as originally levied and assessed without penalty or interest. During said year said taxes may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment thereof, in installments of not less than twenty-five per cent of the original amount of said taxes...

"Sec. 3... In case more than 50 per cent of said real estate taxes to which no defense or objection as hereinbefore provided shall have been interposed shall remain unpaid on January 1, 1934, the amount remaining due shall be subject to and there shall be charged thereon and thereafter collected a penalty of 10 per cent, together with interest from January 1, 1934, at the rate of 10 per cent per annum, but in case 50 per cent or more of such taxes shall be paid on or before January 1, 1934, the remainder thereof shall not be subject to penalty or interest, except as hereinafter provided. Any such taxes remaining unpaid on January 1, 1934, may be paid, and the county auditor and/or treasurer is hereby authorized and directed to accept payment thereof any time prior to the tax judgment sale, in installments of not less than twenty-five per cent of the original amount, provided that there shall be included and paid with the first installment all penalties, if any, and interest then accrued, and with each subsequent installment all interest then accrued;

provided that upon any of such original taxes remaining unpaid January 1, 1935, upon which no penalty accrued on January 1, 1934, there shall be charged a penalty of ten per cent and interest thereon after said date at the rate of ten per cent per annum.

"Sec. 4... At the regular delinquent real estate tax sale to be held on the second Monday in May, 1935 there shall be sold by the County Auditor, in addition to all other parcels of land then required by law to be sold, all parcels of land against which default judgment has been entered for the taxes, or any part thereof, levied and assessed for the year 1931, and which taxes then remain unpaid, together with interest and penalties as provided by this act.

"Sec. 5... In the event any penalty or interest on the 1931 real estate taxes payable in 1932 shall have been paid, whether such taxes have attached to a tax judgment sale to the state for prior taxes or not the amount of such penalty and interest so paid shall be refunded to the person paying the same upon application to the County Auditor and due proof of payment and identity of the person making the application; provided, however, that the warrant issued by the County Auditor therefor shall be valid only in payment of 1931 or 1932 taxes paid in 1933 on any parcel of land in the same county, which fact shall be stamped on its face and the same shall be accepted by the County Treasurer for that purpose only, when properly endorsed.

"Sec. 6... That the term 'taxes' as referred to in this chapter shall include such assessments as have been certified to the County Auditor for collection and included in such taxes for the year 1931, but penalties and interest added to such assessments prior to the same being certified to the County Auditor shall not be abated or cancelled by this act.

"Sec. 7... That Chapter 98, Laws of 1935, [i.e. 1933] be and the same hereby is repealed.

"Sec. 8. This Act shall take effect and be in force from and after its passage.

"Approved April 20, 1933." -pp. 511-513.

Chapter 339 - (H. F. No. 1695). "An act relating to the granting of relief in certain cases during the emergency declared to exist, from inequitable foreclosure of mortgages on real estate and execution sales of real estate and for postponing certain sales and for extending the periods of redemption from certain others; and relating to the jurisdiction and procedure for such relief and for the right to possession during the extended period, and for limiting the right to maintain actions for deficiency judgments, and for extending the expiration of certain periods of redemption to 30 days after the passage of this act... Be it enacted...

"Part Two

"Section 1... The following, Part Two, of this Act shall apply only to real estate occupied as a home exclusively by the person seeking relief or persons dependent upon him and to farm lands used by the person seeking relief as his principal means of furnishing necessary support to such person, his family and dependents, and shall apply only to cases not entitled to relief under some valid provision of Part One of this Act.

"Sec. 2... In any proceedings heretofore commenced for the foreclosure of a mortgage on real estate by advertisement, in which a sale



of the property has not been had, or in any such proceedings hereafter commenced, when the mortgagor, or the owner in possession of the mortgaged premises, or anyone claiming under said mortgagor, or anyone liable for the mortgage debt, at any time after the issuance of the notice of such foreclosure proceedings, shall apply to the District Court of the county wherein such foreclosure proceedings are being had, or are pending, by filing and serving a summons and verified complaint with prayer that the sale in foreclosure by advertisement shall be postponed and that the foreclosure, if any, shall proceed by action. If it appears to the court that granting of the relief as prayed would be equitable and just, then, and in that event, the foreclosure proceedings by advertisement may be postponed by the court by an ex parte order which shall be served with the summons and complaint upon the party foreclosing or his attorney and at the time of the hearing upon such order, the court may then further postpone such sale, and the parties seeking to foreclose such mortgage shall proceed, if at all, to foreclose said mortgage by interposing a cross complaint in such action. Such service may be made as now provided for the service of a summons in a civil action, or by registered mail on the person foreclosing or his authorized agent or attorney at the last known address of such person, agent or attorney respectively. As a condition precedent to such postponement of such foreclosure sale by advertisement the party filing such verified complaint shall pay to the clerk for the person foreclosing the mortgage the expenses incurred not including attorney's fees which may accrue prior to any postponement. The filing of such verified complaint shall be deemed a waiver of publication of notice of postponement of the foreclosure sale and the sale at the time which may be fixed by the court shall be deemed to be a sale postponed in lieu of the time of sale specified in the published notice of mortgage foreclosure sale.

"Sec. 3... The court shall have the same jurisdiction to postpone the enforcement of judgment by execution sale or to order resale or give other relief where such judgment is rendered in an action to collect a debt or obligation secured by a real estate mortgage, the foreclosure of which might be affected under the terms of this Act, as is conferred by this Act with regard to the mortgage.

"Sec. 4... The provisions hereof shall not apply to mortgages made after the passage of this Act nor to mortgages made prior to the passage of this Act which shall hereafter be renewed or extended to become due more than a year after such passage; neither shall this Act apply in any way which would allow a resale, stay, postponement or extension to such time that any right might be adversely affected by a statute of limitation.

"Sec. 5... No postponement or extension shall be ordered under conditions which, under the temporary emergency, would substantially diminish or impair the value of the contract or obligation of the person against whom the relief is sought, without reasonable allowance to justify the exercise of the police power hereby authorized.

"Sec. 6... The trial of any action, hearing or proceeding provided for in this Act shall be held within 20 days after the filing by either party of notice of hearing or trial, as the case may be, and such hearing or trial may be held at any general or special term, or in chambers, or during vacation of the court, and the order of the court shall be

filed within 5 days after trial or hearing, no more than 5 days stay shall be granted within which to apply for amended findings, and order or for review, and review by the Supreme Court may be had by certiorari, if application for the writ shall be made within 10 days after notice of such order and such writ shall be returnable within 30 days after the filing of such order....

"Approved April 18, 1933." -pp. 514-522.

United States Supreme Court upholds Minnesota Mortgage Moratorium Law... Commercial and Financial Chronicle 138(3577): 256-258. Jan. 13, 1934.

This law was previously held unconstitutional by Judge Arthur W. Selover of the district court of Hennepin county according to Commercial West, 55(21): 13. May 20, 1933; and Commercial and Financial Chronicle 136: 4018-4019. June 10, 1933.

Chapter 366 -- (S. F. No. 976). "An act requiring in all cases the giving of a notice of expiration of the time within which redemption from delinquent tax sales can be made. Be it enacted....

"Section 1.... Right of redemption from any sale for delinquent taxes shall continue for a period of twelve months after proof of service, in the manner required by law, of a notice of expiration of the time within which redemption can be made, has been filed in the office of the county auditor of the county in which such sale is made....

"Sec. 3. This Act shall take effect and be in force from and after its passage.

"Approved April 21, 1933." -pp. 608-609.

Chapter 407 -- (H. F. No. 568). "An act giving the owner of lands sold to the state for taxes for the years 1926 and 1927 an option to repurchase the same. Be it enacted....

"Section 1.... The owner of any land sold for the taxes for either of the years 1926 or 1927 which shall become forfeited to the state for taxes shall have the option to repurchase said land from the state at any time within one year from the date of such forfeiture for one half the amount of the taxes accrued against said land at the date of such forfeiture, less penalties, interests and costs, with interest upon said sum from the date of such forfeiture at the rate of four per cent per annum, provided that no owner shall repurchase more than 320 acres or more than two platted lots not exceeding one-third of an acre in area in any city, village, or borough, in any county unless the same were actually occupied by him or his tenant at the time of the forfeiture.

"Sec. 2.... Such owner may exercise said option by paying into the county treasury one-tenth of the amount of said 50 per cent accrued taxes within one year from the date of such forfeiture, and by paying the remainder of the repurchase price in twenty equal annual installments with interest thereon, payable annually at the rate of four per cent per annum, computed from the date of such initial payment to the anniversaries of such date in the respective years in which such installments and interest become payable; provided, however, the owner of any such land which shall have been sold to the state in one tract shall have the privilege of repurchasing from the state any tract of land included therein and containing 40 acres or more, upon the payment within the time aforesaid of one-half the amount which the county auditor shall determine is the amount



of taxes which would have accrued against such lesser tract at the date of such forfeiture, less penalties, interest and costs, with interest upon said sum from the date of such forfeiture at the rate of 4% per annum, if such lesser tract had been listed for taxation separately and sold to the state in one parcel.

"Sec. 3... Such option to repurchase shall terminate upon the failure of said owner to make payment of any annual installment of said re-purchase price and interest within sixty days after the anniversary date upon which the same becomes due and shall likewise terminate upon the failure of said owner to pay the current taxes for any year prior to the first Monday of January in the year following that in which they become payable.

"Sec. 4... On payment in full of said repurchase price, appropriate conveyance in fee, in such form as may be prescribed by the Attorney General, shall be issued by the Minnesota Tax Commission, which conveyance shall have the force and effect of a quitclaim deed from the state.

"Sec. 5... No person shall be evicted by any public authority from lands forfeited to the state by reason thereof within two years from the time such forfeiture takes place whether the option to repurchase is exercised or not, provided that he was an actual occupant of the premises when so forfeited...

"Approved April 22, 1933." -pp. 729-730.

Chapter 414 - (H. F. No. 1241). "An act relating to taxes and tax sales and the discharge and assignment of and redemption from taxes held by the State in certain cases and amending Mason's Minnesota Statutes of 1927, Section 2139 as amended by Laws 1929, Chapter 415, and Laws 1931, Chapter 129; and relating to and extending the period of redemption of lands sold for the taxes for the year 1926 and of lands sold for the taxes for the year 1927 pursuant to Laws 1927, Chapter 119. Be it enacted...

"Section 1... That Mason's Minnesota Statutes of 1927, Section 2139 as amended by Laws 1929, Chapter 415, and Laws 1931, Chapter 129, be amended to read as follows:

"2139. Subd. (a). Such sale shall be conducted by the county auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charges against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota Tax Commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be so sold. The rights of the purchaser at such sale shall be subject to the rights of any purchaser and of the state or its assignee by virtue of any delinquent tax sale held in 1928 or any subsequent year, and of any subsequent delinquent taxes attaching thereto or required to be paid in case of redemption therefrom.

"Subd. (b). Provided that at such sale to be commenced on the second Monday of August, 1933, if there be no bidders for the same for the amounts as hereinbefore authorized, any such parcels coming within the following classifications may be disposed of for cash only, and without regard to the determination of value by the county board or Minnesota Tax Commission, for not less than the following amounts: (1) all parcels bid in for the state for taxes for the year 1922, or prior years, for one-fifth of the

total taxes remaining unpaid for 1925 and prior years as originally assessed; (a) all parcels, not in such first class, but bid in for the state for taxes for the year 1924 or prior years, for one-third of the total taxes remaining unpaid for 1925 and prior years, as originally assessed; and (3) all parcels, not in such first or second class, but bid in for the state for taxes for the year 1925 or prior years, for one-half of the total taxes remaining unpaid for 1925 and prior years, as originally assessed.

"Subd. (c) Provided, further, that where any parcel subject to sale under the provisions of this section and sections 2138 and 2140, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, or the full amount or a portion of any special assessment for local improvements levied under municipal authority the county board, in case of such ditch lien, or the governing body of the municipality, in case of such special assessment, may, by ordinance or resolution, determine and fix the minimum amount of such ditch lien or assessment to be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold; provided that the resolution of the county board shall be adopted or a copy of such resolution or ordinance of the municipality describing each tract and fixing each such minimum amount shall be served upon the county auditor at least 30 days before the date of sale; provided, further, that if such resolution of the county board be not adopted, or if such governing body of any such municipality fails to cause to be certified to said county auditor, at least 30 days before such date of sale, the minimum amount of such assessment to be included with the other taxes on any parcel, said county auditor shall include such ditch lien or special assessment with the other taxes on said parcel, to be sold on the same basis as the other taxes thereon. Provided, the minimum amounts of ditch liens or assessments to be so included in the sale of lands within the Red Lake Game Preserve shall be the full amounts of such ditch liens and assessments.

"Subd. (d). The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer conducting the sale shall give to him a certificate in a form prescribed by the Attorney General, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof...

"Subd. (e). Provided, by resolution of the county board, adopted at least 30 days before the commencement of the sale, any parcel of land which, since the accrual of the unpaid taxes and assessments thereon, has produced a yield or income or had an actual use, of value exceeding the amount of such taxes and assessments as originally extended, may be excluded from the sale.

"Subd. (f). Any purchaser at such sale may, within ten days following his purchase, discharge the taxes and assessments against such parcel for 1926 and subsequent years, if delinquent and held by the state, if title to such parcel has not vested or been perfected in the state, or secure an assignment thereof upon the payment of a fractional part of the taxes



for such years, as originally assessed, equal to the fractional part of the taxes for the years prior to 1926 against such property required to be paid by such purchaser at such sale, and by paying the same proportion of the ditch liens or special assessments against such property collectible with the taxes for 1926 and subsequent years that he was required to pay at such forfeited sale for ditch liens or special assessments collectible with the taxes for 1925 or prior years.

"That Laws 1931, Chapter 129, Section 2, be amended to read as follows:

"Section 2. Subd. (a) In the event that there are no taxes for 1925 or prior years delinquent and held by the state against any parcel of land but the taxes for 1926 or any part thereof are delinquent and held by the state, and the title to such parcel has not vested or been perfected in the state, the county auditor and treasurer of each county are hereby authorized and directed to certify and accept in full payment and discharge of all taxes and assessments and interest and penalties thereon against such parcel or for an assignment thereof, an amount equal to one-half of the total taxes and assessments against it, as originally assessed and taxed.

"Subd. (b) In the event that the taxes of 1926 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1927 or 1928, or any part thereof remain delinquent and held by the state, the county auditor and treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to three-fifths of such taxes and assessments as originally assessed and taxed, without penalty or interest. In the event that the taxes for 1928 and all prior years against any parcel of land have been paid, or sold or assigned to a purchaser other than the state, but the taxes for 1929 or 1930 or any part thereof remain delinquent and held by the state, the county auditor and treasurer are authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon, or for an assignment thereof, an amount equal to four-fifths of such taxes and assessments, as originally assessed and taxed.

"Subd. (c) The authority of the county auditor and treasurer to accept payment of such taxes or assessments or to assign the same under the terms set forth in this section shall exist only where such payment or assignment is made on or prior to December 31st, 1934.

"Subd. (d) The authority granted to the county auditor and treasurer by this Act to accept payment, waive penalties or interest, or to assign taxes at the rates provided for in this section shall not exist before July 1st, 1933, and, if before that date the county board as to general taxes or ditch or road liens, or the governing body of the town or municipality interested, as to other special assessments, shall have adopted a resolution, and filed a certified copy thereof with the county auditor, fixing a minimum amount of such taxes, liens or assessments or accrued interest and penalties which shall be accepted, the terms of such resolution shall control with respect thereto."

"Sec. 2... The period of redemption of lands sold for the year 1926, and of lands sold for the taxes for the year 1927, pursuant to the pro-

visions of Laws 1927, Chapter 119, which were bid in for the State and have not been assigned, is hereby extended to seven (7) years from the date of sale.

"Sec. 3... In case payment of any taxes is made prior to January 1, 1934 on any parcel of land in accordance with the provisions contained in Section 1 of this Act then and in such cases the County Auditor and County Treasurer are hereby authorized and directed to accept in full payment and discharge of all taxes and assessments and interest and penalties thereon 90% of the amount which would otherwise be required to be paid under the provisions of this Act.

"Approved April 22, 1933." -pp. 769-773.

Chapter 422 - (S. F. No. 1496). "An emergency act providing for the suspension of the cancellation of real estate contracts or contracts for deed; conferring jurisdiction upon the district court to determine and prescribe the procedure for the cancellation of contracts for deed; extending the period of redemption under contracts for deed now or hereafter cancelled; suspending Section 9576 of Mason's Minnesota Statutes relating to the termination of contracts for the conveyance of real estate or any interest therein; defining the conditions required for the appointment of receivers during the cancellation of contracts for deed.

"Whereas, there exists in the State of Minnesota a public economic emergency of such force and effect as to seriously interfere with the ordinary performance of contracts; and

"Whereas, it is believed, and the Legislature of Minnesota hereby declares its belief, that the conditions existing as hereinbefore set forth has created an emergency of such nature that justifies and validates legislation for the extension of the time of performance by vendees of contracts for the conveyance of real property; and

"Whereas, the welfare of the people demands that the State, pursuant to its police power, interfere for a limited time with a literal enforcement of the law regarding contracts for deed. Now, Therefore- Be it enacted...

"Section 1... Cancellation of contracts for deed pursuant to Section 9576 of Mason's Minnesota Statutes, 1927, and acts amendatory thereof and supplemental thereto are hereby suspended for the period of two years from and after the passage of this act upon the conditions hereinafter defined.

"Sec. 2... No notice to terminate any contract for the conveyance of real estate or any interest therein for a breach of condition contained in such contract shall be effectual to divest title and/or possession to the vendee or those claiming under him, or to reinvest title and/or possession in the vendor or those claiming under him, during the emergency herein declared except as hereinafter provided.

"When default is made in the conditions of any contract for the conveyance of real estate, or any interest therein, whereby the vendor has a right to terminate the same, he may do so by serving upon the purchaser, his personal representatives or assigns, either within or without the state, a notice specifying the conditions in which default has been made, and stating that at a time specified, not less than forty days after the service of said notice, he will apply to said court for an order



adjudging said contract terminated, unless prior thereto the purchaser, his personal representatives or assigns, shall comply with and perform the conditions then in default and pay the costs of service. Such notice must be given notwithstanding any provisions in the contract to the contrary and shall be served within the state in the same manner as a summons in the district court, if served without the state, in the manner provided in Section 3234, Mason's Minnesota Statutes, 1927...

"The vendee may, within fifteen days after service of said notice, and if served by publication, within fifteen days after the last publication, serve upon the vendor, or his attorney, written objections to the making of any order adjudging the contract terminated and any legal or equitable defenses claimed by him; and when alleged in said written objections and it shall be made to appear to the court upon the application and hearing for an order adjudging the termination of said contract, that the vendee has, in addition to the payment of taxes, insurance and interest, if any, made and paid for valuable improvements upon the premises, or paid upon the contract price of the premises whether to the vendor or to the owner of any incumbrance subject to which the contract was made, or which the contract provides that the vendee, his successors or assigns shall pay, or to both, a sum or sums aggregating thirty (30) per cent or more of the original contract price and that the vendor's interest is reasonably secure, the court may, on taking into consideration the reasonable value of the income of such property, or, if the property have no income, then the reasonable rental value thereof, the efforts and ability of the vendee to pay, and all the facts and circumstances of the case, by order and upon such terms and conditions as to it appear just and equitable, extend the time in which the vendee may perform the conditions of the contract in default, not to exceed one year from the date of the service of notice of termination on the vendee and in no event beyond May 1, 1935...

"Sec. 4... The provisions of this act shall not apply to leaseholds...

"Sec. 6... The emergency herein declared to exist shall be deemed to be terminated whenever the governor of this state shall by proclamation declare that the emergency is at an end or whenever in fact the emergency shall have terminated and this Act shall remain in effect no longer than April 1, 1935.

"Approved April 21, 1933." -pp. 798-801.

#### Governor's Proclamation.

A United Press dispatch from St. Paul, Minn. quoted in the Washington, D. C. Post, May 2, 1933 reads as follows:

"All farm mortgage sales in Minnesota were postponed tonight for from 30 to 60 days under orders from Gov. Floyd B. Olson to all sheriffs and other county authorities... A moratorium declared by Olson on foreclosures expired Sunday. Relief measures passed by the State Legislature do not become effective for eighteen days after that date. Sheriffs reported that the objections were to holding sales during that eighteen day period."

MISSISSIPPI

Legislation Enacted - Regular Session, 1934.

A bill "changing date for advertisement of delinquent tax lands to Sept. 17, old dates were February and April" has become law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A bill permitting delinquent taxpayers whose lands heretofore sold for taxes to secure extension of one year by paying taxes, for which land sold, together with costs, damages and interest; provide that upon payment of delinquent taxes for each successive year, together with all costs, damages and interests, an additional year's time be added within which tax payer may redeem same from original sale. Became law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A bill providing for a "3-year period for redemption of lands sold for taxes to state for fiscal year beginning Oct. 1, 1931." Became a law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A bill re-enacting on permanent basis of quarterly payment plan for property taxes, 50% Feb. 1, 25% May 1, and 25% Aug. 1. Passed by Legislature. Became law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

"H581 Tax sales - dates changed to 1st Monday in June and 3d Monday in September. Enacted." Tax Magazine, April 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A bill "limiting time for filing of deficiency judgments in cases of foreclosure of mortgages to one year" has become a law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

A bill providing that "in public sales under mortgage or deed of trust heretofore executed but hereafter foreclosed, all statutory requirements regarding publication of name of mortgagor whose property is advertised shall be complied with by inserting in sale notice in newspaper and posted at courthouse name of original grantor or mortgagor who executed deed of trust or mortgage" has become a law. Hattiesburg American, Apr. 6, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.



MISSOURI

Legislation Enacted - 1933 Regular Session.

Missouri. Laws, statutes, etc. Laws of Missouri passed at the session of the fifty-seventh general assembly, which convened at the City of Jefferson, Wednesday, January 4, 1933 and adjourned Tuesday, April 25, 1933. Also vote on amendments nos. 1, 2 and 3, as voted upon at the general election held November 8, 1932. 504 pp. [Jefferson City, Missouri, Botz Printing and Stationery Co., 1933]

[S. B. 50]. "An Act to repeal Sec. 9876, Article 7, Chapter 59, Revised Statutes of 1929, entitled 'The Tax Book - penalty for failure to make and deliver', also to repeal Sec. 9877, Article 7, Chapter 59, Revised Statutes of 1929, entitled 'Statement of taxes to be forwarded to the State Auditor', and to enact two new Sections in lieu thereof, to be known as Sections 9876 and 9877, pertaining to the same subjects, and providing for the extension of taxes by the County Clerk in the Assessor's book, which book, with the taxes so extended therein, shall be known as the Tax Book... Be it enacted...

"Section 1... That Sections 9876 and 9877, Article 7, Chapter 59, Revised Statutes of 1929, be and the same are hereby repealed, and two new Sections enacted in lieu thereof, to be known as Sections 9876 and 9877, and to read as follows:

"Sec. 9876... As soon as the Assessor's book shall be corrected and adjusted, the Clerk of the County Court, except in St. Louis City, shall, within ninety days thereafter, extend the taxes therein in proper columns prepared for such extensions, which book, with the taxes so extended therein, shall be authenticated by the seal of the Court as the Tax book for the use of the Collector; and when the Assessor's book is in two or more volumes, such extension shall be made in all such volumes, and each volume shall be authenticated by the Clerk with the seal of the Court. And upon a failure to make out such extension of taxes in the Assessor's book or books, as the case may be, and deliver same to the Collector in the time specified, the County Court shall deduct twenty per centum from the amount of fees which may be due the Clerk for making such extension, and such Assessor's book, with the taxes so extended therein, shall be called the 'Tax Book.'

"Sec. 9877... When the books or lists for the collectors are completed, the county clerk, except in St. Louis city, shall make a complete statement of the assessment and taxes charged, on blanks and in conformity to instructions, furnished him by the state auditor. The clerk shall record said statement and forward it to said auditor. The clerks of the county courts shall receive ten cents per hundred words and figures for all words and figures extended by him in making out the tax book, one-half thereof to be paid by the state and other half by the counties, respectively; Provided, that compensation of clerks for making out and certifying to the auditor an aggregate abstract of the tax book shall be paid by the state.

"Approved April 1, 1933." -pp. 421-422.

S. B. 801. "An act in relation to delinquent and back taxes and to personal and land delinquent tax lists, and for the relief of persons whose names or property appear on said delinquent lists or either or any of them or whos personal or real estate taxes became delinquent on or before January 1, 1933, with an emergency clause... Be it enacted...

"Section 1. Remission of penalties, interest and costs. - In payment of the taxes assessed against any person whose name appears upon the personal delinquent lists of any year or years prior to January 1, 1933, and in payment of the taxes assessed against any real estate which appears upon the lists of delinquent and back taxes of any year or years prior to January 1, 1933, including delinquent taxes for the year 1932, the collectors of revenue of the counties and cities of this state are hereby empowered and directed to accept the original amount of said taxes as charged against any such person or real estate relieved of the penalties, interest and costs accrued upon the same; Provided, however, that such remission of penalties, interest and costs shall be in full if said taxes are paid not later than June 30, 1933; if paid after June 30, 1933, and not later than August 31st, 1933, then such remission shall be 75 per cent of such penalties, interest and costs; if paid after August 31st, 1933, and not later than October 31, 1933, such remission shall be 50 per cent of such penalties, interest and cost; if paid after Oct. 31, 1933, and not later than Dec. 31, 1933, then such remission shall be 25 per cent of such penalties, interest and costs; Provided, further, that after Dec. 31, 1933, all penalties, interest and costs as aforesaid shall be restored and be in full force and effect for the full period of time since their accrual and as if this act had not been passed.

"Sec. 2... The provisions of this act shall cease and be of no effect after January 1, 1934.

"Sec. 3... This act shall be in force and take effect from and after its passage and approval by the Governor.

"Approved April 13, 1933." -pp. 423-424. Revised Dec. 12, 1933, see p.134.

S. B. 941. "An Act to repeal sections 9945, 9949, 9950, 9951, 9959, and 9969, Article 9, Chapter 59, of the Revised Statutes of Missouri, 1929, entitled 'Taxation and Revenue', and relating to 'Delinquent and Back Taxes', and to enact six new sections in lieu thereof, to be known as sections 9945, 9949, 9950, 9951, 9959, and 9969, pertaining to the same subject; also to repeal sections 9952, 9953, 9954, 9955, 9956, 9957, 9958, 9960, 9962, and 9963, of the same Article and Chapter, relating to 'Enforcement of Payment of Taxes by Suit, etc.' and to enact fifty-one new sections in lieu thereof to be known as sections 9952, 9952a, 9952b, 9952c, 9952d, 9953, 9953a, 9953b, 9953c, 9953d, 9954, 9954a, 9954b, 9954c, 9954d, 9955, 9955a, 9955b, 9955c, 9955d, 9956, 9956a, 9956b, 9956c, 9956d, 9957, 9957a, 9957b, 9957c, 9957d, 9958, 9958a, 9958b, 9958c, 9958d, 9960, 9960a, 9960b, 9960c, 9960d, 9962, 9962a, 9962b, 9962c, 9962d, 9963, 9963a, 9963b, 9963c, 9963d, and 9963e, pertaining to the same subject; providing for foreclosure of tax liens on real estate for delinquent and unpaid taxes by annual publication and sale thereof by the county collector after delinquency, authorizing the issuance of certificates of purchase at said sale, the recording of same in the



collector's office, granting a period of redemption of the lands sold, to the owners or other parties having an interest therein, within a period of two years after the date of said sale, the issuance of certificates of redemption of said lands, the execution of tax deeds by the county collector after the redemption period, etc.; defining certain terms, and prescribing certain duties for certain officials; prescribing certain penalties for failing to pay taxes before delinquency, prescribing certain penalties for dereliction of duty of certain officials; fixing the fees of certain officials for performing certain duties and services in relation hereto, including commissions on the collection of delinquent real estate taxes, to be paid by the delinquent owner thereof; providing for charging personal property tax against real estate of the person owing such personal property tax, except as to homesteads and other persons whose rights attached in the real estate before the charging of the personal property tax against same by the collector; providing for a lien on any insurance money covering permanent buildings and or improvements destroyed by fire, windstorm or tornado situate on real estate against which there are taxes due and unpaid or levied and assessed; making certain provisions for carrying into effect the provisions of this act... Be it enacted...

"Section 1... That sections 9945, 9949, 9950, 9951, 9959, and 9969, Article 9, Chapter 59, Revised Statutes of Missouri, 1929, entitled 'Taxation and Revenue,' and relating to 'Delinquent and Back Taxes,' be and the same are hereby repealed and six new sections enacted in lieu thereof, pertaining to the same subject, to be known as sections 9945, 9949, 9950, 9951, 9959 and 9969, to read as follows...

"Sec. 9950... Whenever it shall appear to any county court, or if in such cities the register, city clerk, or other proper officer, that any tract of land or town lot contained in said 'back tax book' or recorded list of delinquent land and lots in the collector's office is not worth the amount of taxes, interest and cost due thereon, as charged in said 'back tax book' or recorded list of delinquent land and lots in the collector's office, or that the same would not sell for the amount of such taxes, interest and cost, it shall be lawful for the said court, or if in such cities the register, city clerk or other proper officer, to compromise said taxes with the owner of said tract or lot, and upon payment to the collector of the amount agreed upon, a certificate of redemption shall be issued under the seal of the court or other proper officer, which shall have the effect to release said lands from the lien of the state and all taxes due thereon, as charged on said 'back tax book' or recorded list of delinquent land and lots in the collector's office; and in case said court or other proper officer shall compromise and accept a less amount than shall appear to be due on any tract of land or town lot, as charged on said 'back tax book' or recorded list of delinquent land and lots in the collector's office, it shall be the duty of said court or other proper officer to order the amount so paid to be distributed to the various funds to which said taxes are due, in proportion as the amount received bears to the whole amount charged against such tract or lot.

"Sec. 9951... At every annual settlement made by a collector of the revenue after this article shall take effect, in each city in this state which now has or which may hereafter have three hundred thousand (300,000) inhabitants or more, and in each county having therein or which may hereafter have therein a city having three hundred thousand (300,000) inhabitants or more, all delinquent real estate and delinquent personal tax lists and back tax bills for taxes on real estate and personal property shall be carefully examined by a commission to be composed of the auditor, collector and assessor, and if there appear thereon any back tax bills which have appeared thereon for a period of five years or more which, in the opinion of a majority of said commission, are too small to justify the expense of suit or foreclosure, or which are against exempt property, or which are against property which is not worth the taxes, interest and cost, and cannot be compromised as provided by law, the same shall, upon order of such commission or a majority thereof, be stricken from such delinquent real estate or back tax books and the tax bills therefor cancelled by the comptroller of such city...

"Sec. 2... That sections 9952, 9953, 9954, 9955, 9956, 9957, 9958, 9960, 9962 and 9963, Article 9, Chapter 59, Revised Statutes of Missouri, 1929, entitled 'Taxation and Revenue', and relating to 'Delinquent and Back Taxes', be and the same are hereby repealed and fifty-one new sections enacted in lieu thereof, pertaining to the same subject, to be known as sections 9952, 9952a, 9952b, 9952c, 9952d, 9953, 9953a, 9953b, 9953c, 9953d, 9954, 9954a, 9954b, 9954c, 9954d, 9955, 9955a, 9955b, 9955c, 9955d, 9956, 9956a, 9956b, 9956c, 9956d, 9957, 9957a, 9957b, 9957c, 9957d, 9958, 9958a, 9958b, 9958c, 9958d, 9960, 9960a, 9960b, 9960c, 9960d, 9962, 9962a, 9962b, 9962c, 9962d, 9963, 9963a, 9963b, 9963c, 9963d and 9963e, to read as follows:

\*"Sec. 9952... Between the first of January and the first of July in the year 1934 and annually thereafter and immediately upon the effective date of this act, the county collector shall make out and record, in a book to be provided for that purpose, a list of lands and lots, returned and remaining delinquent for taxes, including therein the delinquent taxes of all cities and incorporated towns having authority to levy and collect taxes under their respective charters or under any law of this state returned delinquent to the county collector, separately stated, describing such lands or lots as the same are described in the tax books and said delinquent returns, as corrected under sections 9938 and 9942, and charging them with the amount of delinquent tax and naming the years delinquent, separately stated, and in addition thereto a penalty of ten per centum on such tax delinquent for the preceding year and an additional annual ten per centum on taxes for each year prior to the preceding year, and shall certify to the correctness thereof, with the date when the same was recorded, and sign the same by himself, or deputy, officially; provided however, if taxes are paid on land or lots delinquent for the preceding year at any time prior to sale thereof as in this act provided, the per centum of penalty added shall not exceed one per centum per month or fractional part thereof or ten per centum annually. It shall be the duty of the county clerk and county collector to compare the collector's record of such list of delinquent lands and lots as corrected with the



corrected 'delinquent land list' made pursuant to sections 9938 and 9942 and the county clerk shall certify in the 'delinquent land list' on file in his office that same has been properly recorded in the collector's office and shall attach a certificate at the end of the record of such list of delinquent lands and lots in the collector's office that such record contains a true copy of the 'delinquent land list' on file in his office...

"Sec. 9952a... All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this act on the first Monday of November of each year, and it shall not be necessary to include the name of the owner, mortgagee, occupant or any other person or corporation owning or claiming an interest in or to any of said lands or lots in the notice of such sale; provided, however, delinquent taxes, with penalty, interest and costs, may be paid to the county collector at any time before the property is sold therefor. The entry of record by the county collector listing the delinquent lands and lots as provided for in this act shall be and become a levy upon such delinquent lands and lots for the purpose of enforcing the lien of delinquent and unpaid taxes, together with penalty, interest and costs...

"Sec. 9952b... The county collector shall cause a copy of such list of delinquent lands and lots to be printed in some newspaper of general circulation and published in the county, for three consecutive weeks, one insertion weekly, before such sale, and last insertion to be at least fifteen days prior to the first Monday in November...

"Sec. 9952c... On the day mentioned in the notice, the county collector shall commence the sale of such lands, and shall continue the same from day to day until so much of each parcel assessed or belonging to each person assessed, shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in said county. The person offering at said sale to pay the required sum for the least quantity of any tract shall be considered the purchaser of such quantity: Provided, no bid shall be received from any person not a resident of the State of Missouri, until such person shall file with said collector an agreement in writing consenting to the jurisdiction of the circuit court of the county in which such sale shall be made, and also filing with such collector an appointment of some citizen of said county as agent of said purchaser, and consenting that service of process on such agent shall give such court jurisdiction to try and determine any suit growing out of or connected with such sale for taxes...

"Sec. 9952d... When more than one tract or lot belonging to the same person shall be for sale at the same time, in the same municipal corporation or township, a part of one of said tracts or lots shall be offered, first for the payment of the whole sum due from such owner on all such delinquent lands or lots, or otherwise; and if no person shall bid off a part of such tract or lot the sum required, the said tract or lot shall then be offered to the highest bidder for cash, and if any amount shall yet remain due, or if no person bid for a part or all of one tract or lot, each of the other tracts or lots shall be offered in like manner until the required sum is realized; and if no one bids upon a part or all of said tracts or lots separately, enough to pay the amount due, then the whole of said tracts and lots shall be offered together and sold to pay the taxes,

penalty, interest and costs thereon; provided however, this section shall be construed directory in character and a failure to comply therewith shall not of itself invalidate any sale.

"Sec. 9955.... If at the first offering of sale of any tract of land or lot under the provisions of this act no person shall bid therefor a sum equal to the delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note such fact in his record of sale and the county collector shall note a recital thereof in his record containing the list of delinquent lands and lots, and said tracts of land or lots shall be again offered for sale, at the next sale of delinquent lands and lots as in this act provided, if such lands or lots be at such time delinquent. If at the second offering for sale no person shall bid therefor a sum equal to the then delinquent taxes thereon with interest, penalty and costs, then the clerk of the sale shall note such fact upon his record of the sale, and the county collector shall enter a recital of such fact in his record book containing the list of delinquent lands and lots....

"Sec. 9955b.... Such lands may be redeemed from such sale upon the same terms and conditions as other lands may be redeemed from delinquent tax sales, as provided herein; but in the event of the redemption of any land from any sale made under the provisions of this act, the land so redeemed shall be liable to resale by such county collector at the next or any subsequent tax sale of lands for delinquent taxes for all delinquent taxes, penalty, interest and costs not paid by such sale....

"Sec. 9955a.... Any person claiming an undivided part of any land sold for taxes may redeem the same on paying such proportion of the purchase-money, interest, penalty and subsequent taxes as he shall claim of the land sold.

"Sec. 9955b.... Any person claiming an undivided share in any land out of which an undivided part shall have been sold for taxes, may redeem his undivided share by paying such portion of the purchase-money, interest, penalty and subsequent taxes as he claims of the land sold.

"Sec. 9955c.... Any person claiming a specific part of any lands sold for taxes may redeem his specific part by paying such proportion of the purchase-money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the whole quantity sold.

"Sec. 9955d.... Any person claiming a specific part of any lands out of which an undivided part shall have been sold for taxes charged on the whole tract or lot, may redeem his specific part by paying such proportion of purchase-money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the whole quantity taxed.

"Sec. 9956.... In every case where a partial redemption is asked for, pursuant to the preceding four sections, the county collector, upon the application of the redemptioner, after notice to the holder of the certificate, shall determine the proportion to be paid by the party applying to redeem, and his decision shall be final thereon. For his services in stating the proportion, the redemptioner shall pay him fifty cents; and in every case of a partial redemption, pursuant to either of the said sections, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption, and the county collector shall convey accordingly.



"Sec. 9956a... The owner or occupant of any land or lot sold for taxes, or any other persons having an interest therein, may redeem the same at any time during the two years next ensuing, in the following manner: By paying to the county collector, for the use of the purchaser, his heirs or assigns, the full sum of the purchase money named in his certificate of purchase and all the costs of the sale together with interest at the rate specified in such certificate, not to exceed ten percentum annually, with all subsequent taxes which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of eight per centum per annum on such taxes subsequently paid, and in addition thereto the person redeeming any land shall pay the costs incident to entry of recital of such redemption. Upon deposit with the county collector of the amount necessary to redeem as herein provided, it shall be the duty of the county collector to mail to the purchaser, his heirs or assigns, at the last postoffice address if known, and if not known, then to the address of the purchaser as shown in the record of the certificate of purchase, notice of such deposit for redemption. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs or assigns, of any further interest or penalty. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for the land so purchased within six months after the expiration of the two years next following the date of sale, no interest shall be charged or collected from the redemptioner after that time...

"Sec. 9957... title in case of failure to redeem. - If no person shall redeem the lands sold for taxes within two years from the sale, at the expiration thereof, and on production of certificate of purchase, and in case the certificate covers only a part of a tract or lot of land, then accompanied with a survey or description of such part, made by the county surveyor, the collector of the county in which the sale of such lands took place shall execute to the purchaser, his heirs or assigns, in the name of the state, a conveyance of the real estate so sold, which shall vest in the grantee an absolute estate in fee simple, subject, however, to all claims thereon for unpaid taxes except such unpaid taxes existing at time of the purchase of said lands and the lien for which taxes was inferior to the lien for taxes for which said tract or lot of land was sold. In making such conveyance, when two or more parcels, tracts, or lots of land are sold for the non-payment of taxes to the same purchaser or purchasers, or the same person or persons shall in anywise become the owner of the certificates thereof, all of such parcels shall be included in one deed...

"Sec. 9962b... All lots, tracts and parcels of land upon which taxes assessed or levied prior to the taking effect of this act remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were assessed and levied, and which taxes are not merged in judgment prior to the effective date of this act, shall be deemed to be delinquent under the provisions of this act, and the same proceedings shall be had to enforce the payment of such unpaid taxes, with interest, penalty, and costs, and payment enforced and liens foreclosed under and by virtue of the provisions of this act and the same rights of redemption shall attach. For the purposes of foreclosure

under this act, the date of delinquency shall be construed to mean the date when the taxes first became delinquent; provided however, that nothing herein contained shall be construed to affect the right of the county collector to proceed to final judgment and foreclosure for taxes upon which suit had been instituted prior to the effective date of this act, but not in final judgment, nor to prejudice the rights of collection of any costs or commissions attaching in such cases which were valid under the tax law existing at the time of institution of such suits. As to taxes merged in judgment at the effective date of this act the foreclosure of the tax lien and proceedings relative thereto shall be had under the provisions of the law as such law existed prior to the passage of this act, and as to suits for delinquent taxes instituted, but not merged in judgment, at the effective date of this act the collector shall have the right to proceed to final judgment and foreclosure of the tax lien under the provisions of the law as it existed prior to the passage of this act, or such collector may, in his discretion, dismiss such suits and proceed to foreclosure of the tax lien under the provisions of this act, subject to the preservation of rights to all valid costs and commissions that may have already attached in such character of suits under the law as it existed prior to the passage of this act....

"Sec. 9963c.... Public welfare and necessity demand that legislation be enacted to encourage the payment of delinquent and unpaid taxes, to promote the payment thereof and to protect the property owners of this state from foreclosure of their homes and property for delinquent taxes in order that the economic and industrial life of the state may be preserved. To accomplish such purpose it is believed necessary to grant legislative authority to the county court of each county, and to the comptroller, mayor and president of the board of assessors of the City of St. Louis, to forgive and forbear the collection of penalty interest on delinquent and unpaid taxes delinquent January 1, 1933, and prior thereto, or such part of such penalty interest as in the opinion of said county court, comptroller, mayor and president of the board of assessors of the City of St. Louis shall be necessary to accomplish the purpose referred to in this section. Therefore, the State of Missouri, through its legislature, hereby exercising its police and sovereign power, declares and enacts that the county court of each county in the state, the comptroller, mayor and president of the board of assessors in the City of St. Louis shall have the right to forgive and forbear the collection of penalty interest on taxes unpaid and delinquent on January 1, 1933, or becoming delinquent for the first time prior thereto, or such part thereof as in the opinion of said county court, comptroller, mayor and president of the board of assessors of the City of St. Louis shall be necessary to protect the owners of such lands and that they may be encouraged to pay said delinquent taxes thereon. If for any reason this section should be declared unconstitutional and beyond the power of the legislature to enact, such fact shall not affect or impair in any way other provisions of this act, but such other provisions shall be in full force and effect.

"Approved April 7, 1933." -pp. 425-449.



[C. S. H. B. 251]. "An Act to repeal Section 10152, Article 21, Chapter 59, Revised Statutes of Missouri, 1929, entitled 'Taxation and Revenue' and relating to 'collection of taxes in certain counties', and to enact in lieu thereof a new section pertaining to the same subject matter, to be known as section 10152... Be it enacted...

"Section 1... That Section 10152, Article 21, Chapter 59, Revised Statutes of Missouri, 1929, be and the same is hereby repealed and a new section enacted in lieu thereof pertaining to the same subject, to be known as section 10152 and to read as follows:

"Sec. 10152... In such counties all taxes on property specified in Section 10147 shall be due and payable on the first day in June of each year and which taxes shall be delinquent if not paid on or before the thirty-first day of December of the same year. Such taxes after becoming delinquent shall bear the same rate of interest and the same penalties as now provided by law for the collection of state and county taxes and shall be collectible in the same manner; except that in such counties, if any taxpayer shall fail or neglect to pay the collector such taxes, then it shall be the duty of the collector, on and after the thirty-first day of December, to collect and account for, as other taxes, an additional tax, as penalty, of ten per cent (10 per cent) per annum upon all such taxes collected by him after the thirty-first day of December, as aforesaid; and in computing said additional tax or penalty, fractional part of a month shall be counted as a whole month. In such counties all such real estate taxes remaining unpaid on the first day of January annually shall be deemed delinquent and the said county collector shall proceed to enforce the lien of the state thereon. In such counties personal tax bills shall become delinquent on the first day of January following the day when said bills are placed in the hands of the collector and suits thereon may be instituted on or after the said first day of January and within five years from said day. Any person paying County and School taxes for any year in the year for which such taxes are levied and payable shall be entitled to receive and it is hereby made the duty of the collector to allow such person a rebate of six per cent of such taxes on County and School taxes so payable during the first month when said taxes are payable. The rebate allowable to the taxpayer on County and School taxes shall be given only in case the full amount of the State, County and School taxes are paid.

"Approved May 8, 1933." -pp. 467-468. Revised Dec. 28, 1933, see p.134.

Legislation Enacted - 1933 Special Session.

Missouri. Laws, statutes, etc. Laws... passed at the fifty-seventh General assembly (extra session) which convened... October 17, 1933, and adjourned Friday, January 12, 1934. 184 pp. [Jefferson City, Midland Printing Company, 1934]

[C. S. S. B. 40]. "An Act in relation to delinquent and back taxes and to personal and land delinquent tax lists, and for the relief of persons whose names or property appear on said delinquent lists or either or any of them or whose personal or real estate taxes became delinquent on or before January 1, 1933, repealing a conflicting act

of the 57th General Assembly, regular session, approved April 13, 1933, and shown at pages 423 and 424, Session Laws of Missouri, 1933, with an emergency clause... Be it enacted...

"Section 1... That Sections 1, 2, and 3, pages 423 and 424, of an Act of the 57th General Assembly, with an emergency clause, regular session, approved April 13, 1933, and relating to delinquent and back taxes and to personal and land delinquent tax lists and for the relief of persons whose names or property appear on said delinquent lists or either of them and whose personal or real estate taxes became delinquent on or before January 1, 1933, be and the same is hereby repealed, and that three new sections relating to the same subject be enacted in lieu thereof, to be known as Sections 2, 3, and 4, and to read as follows:

"Sec. 2... In payment of the taxes assessed against any person whose name appears upon the personal delinquent lists of any year or years prior to January 1, 1933, and in payment of the taxes assessed against any real estate which appears upon the list of delinquent and back taxes of any year prior to January 1, 1933, including delinquent taxes for the year 1932, the collectors of revenue of the counties and cities of this state are hereby empowered and directed to accept, at any time prior to January 1st, 1934, the original amount of said taxes as charged against any such person or real estate relieved of the penalties, interest and costs accrued upon the same; Provided, however, that after December 31st, 1933, all penalties, interest and costs as aforesaid shall be restored and be in full force and effect for the full period of time since their accrual and as if this act had not been passed.

"Sec. 3... The provisions of this act shall cease and be of no effect after December 31, 1933.

"Sec. 4... As the expeditious collection of such taxes and lists is necessary for the maintenance of the State Institutions and for the support of Public Schools, an emergency exists within the meaning of Section 57 of Article 4 of the Constitution of this state and also an emergency exists within the meaning of Section 36 of Article 4 of the Constitution of this state, and this act shall be in force and take effect from and after its passage and approval by the Governor.

"Approved December 12, 1933."-pp. 152-153.

S. B. 521. "An Act repealing Section 10152 of an Act of the 57th General Assembly, regular session, at pages 467 and 468, Laws of Missouri, 1933, relating to collection of taxes in certain counties, and to enact in lieu thereof a new section pertaining to the same subject matter, to be known as Section 10152... Be it enacted...

"Section 1... That Section 10152 of an Act of the 57th General Assembly, regular session, at pages 467 and 468, Laws of Missouri, 1933, be and the same is hereby repealed and a new section enacted in lieu thereof pertaining to the same subject, to be known as section 10152 and to read as follows:

"Sec. 10152... In such counties all taxes on property specified in Section 10147 shall be due and payable on the first day of June of each year and such taxes shall be delinquent if not paid on or before the thirty-first day of December of the same year. Such taxes after becoming delinquent shall bear the same rate of interest and the same



penalties as now provided by law for the collection of state and county taxes and shall be collectible in the same manner; except that in such counties, if any taxpayer shall fail or neglect to pay the collector such taxes, then it shall be the duty of the collector, on or after the thirty-first day of December, to collect and account for, as other taxes, an additional tax, as penalty, of ten per cent (10%) per annum upon all such taxes collected by him after the thirty-first day of December, as aforesaid; and in computing said additional tax or penalty, fractional part of a month shall be counted as a whole month. In such counties all such real estate taxes remaining unpaid on the first day of January annually shall be deemed delinquent and the said county collector shall proceed to enforce the lien of the state thereon. In such counties personal tax bills shall become delinquent on the first day of January following the day when said bills are placed in the hands of the collector and suits thereon may be instituted on or after the said first day of January and within five years from said day. Any person paying County and School taxes for any year in the year for which such taxes are levied and payable shall be entitled to receive and it is hereby made the duty of the collector to allow such person a rebate of six per cent of such taxes on County and School taxes so paid during the first and second months in which said taxes are payable. The rebate allowable to the taxpayer on County and School taxes shall be given only in case the full amount of the State, County and School taxes are paid.

"Approved December 28, 1933." -pp. 153-154.

[S. B. 54]. "An Act to repeal Section 9961, Article 9 of Chapter 59, of the Revised Statutes of Missouri, 1929, entitled 'Taxation and Revenue' and relating to 'Delinquent and Back Taxes' and to enact a new section in lieu thereof, to be known as Section 9961 pertaining to the same subject; providing a limitation period for instituting initial proceedings for sale of land and lots for delinquent and back taxes. Providing that suits or actions for delinquent drainage and or levee assessments on real estate shall be commenced within five years after delinquency... Be it enacted...

"Section 1... That Section 9961 of Article 9, Chapter 59, Revised Statutes of Missouri, 1929 ... is hereby repealed and a new section enacted in lieu thereof to be known as Section 9961 pertaining to the same subject and providing a limitation period for instituting initial proceedings for the sale of land and lots for delinquent and back taxes, which new section shall read as follows:

"Sec. 9961... No proceedings for the sale of land and lots for delinquent taxes under the provisions of Chapter 59, Revised Statutes of Missouri, 1929, relating to the collection of delinquent and back taxes and providing for foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings therefor shall be commenced within five (5) years after delinquency of such taxes, and any sale held pursuant to initial proceedings commenced within such period of five (5) years shall be deemed to have been in compliance with the provisions of said act in so far as the time at which such sales are to be had is specified therein, provided that proceedings for the sale of lands and lots on which taxes are delinquent for the year 1928 may be

commenced at any time prior to December 31, 1934. Provided further, that in suits or actions to collect delinquent drainage and/or levee assessments on real estate such suits or actions shall be commenced within five years after delinquency, otherwise no suit or action therefor shall be commenced, had or maintained.

"Approved January 6, 1934." -pp. 154-155.

H. B. 1341. An Act for relieving delinquent tax payers whose taxes, personal or real estate were delinquent for the year 1932, and prior years, and providing for penalties thereon after December 31, 1933.

Approved Jan. 18, 1934. -pp. 166-167.

Provides that all penalties and interest for the year 1932, and prior years "shall be computed after December 31, 1933 on the same penalty basis as the taxes delinquent for the year 1933 until paid."

#### Governor's Proclamation, 1933.

"The validity of private contracts can not be impaired by action of the Governor or circuit judges, Governor Guy B. Park stated after receiving requests from numerous sections of the State requesting him to declare a moratorium on farm mortgages.

"I am wholly in sympathy with the farmers and their troubles during this depression," he said, "but there is no power in our Government that can impair the validity of contracts." -U. S. Daily, Feb. 1, 1933, p.7, col.5

#### MONTANA

#### Legislation Enacted - 1933 Regular Session.

Montana. Laws, statutes, etc. Laws, resolutions and memorials ... passed by the twenty-third legislative assembly in regular session held at Helena... commencing January 2nd, 1933, and ending March 2nd, 1933. 605 pp. Helena, State Publishing Co., 1933.

Chapter 41 - S. B. 3. "An Act to permit real property to be redeemed from tax sale by paying the original tax, if the taxes be paid by November 30th, 1933, and extending the time of taking tax deed to November 30th, 1933. Be it enacted...

"Section 1. That from and after the passage and approval of this Act, any person having an interest in real estate heretofore sold for taxes to any county or which has been struck off to such county when the property was offered for sale and no assignment of the certificate of such sale has been made by the county making such sale, shall be permitted to redeem the same by paying the original tax, without the payment of any penalty or interest thereon. Such redemption of real estate must be made on or before November 30th, 1933, and if such redemption is not made by the 30th day of November, 1933, then redemption can only be made by paying all interest, penalty and costs as now provided by law. This Act shall not apply to the purchaser of any certificate of sale made prior to its passage and approval...



"Section 3. County and City Treasurers shall not make assignments of tax sales until after the 30th day of November, 1933, and no county or city shall take tax deed to any delinquent real estate within their respective counties or cities until the 30th day of November, 1933. Providing further that any case where application for a tax deed has been made that this Act shall not apply...

"Section 5. This Act shall be in full force and effect from and after its passage and approval.

"Section 6. This Act stays the operation of all Acts and parts of Acts in conflict herewith until the 30th day of November, 1933, but does not otherwise affect such Acts or parts of Acts.

"Approved March 2, 1933." -pp. 61-62.

"Held unconstitutional by the State Supreme Court." Natl. Tax Assoc. Bul. 18(8): 240. May, 1933.

Chapter 49 - S. B. 21. "An Act to amend Section 1 of Chapter 92, Session Laws of 1927, Being an Act entitled 'An Act relating to the giving of notice on application for tax deeds by counties, cities and towns, and legalizing and validating tax deeds heretofore issued to counties, cities and towns.' Be it enacted...

"Section 1. That Section 1 of Chapter 92, Session Laws of 1927, be, and the same is hereby amended so as to read as follows:

"Section 1. Whenever a county, city or town has become or hereafter becomes the purchaser of property sold for delinquent taxes, and is the holder of the certificate of sale when the time for redemption expires, the Board of County Commissioners, City or Town Council or Commission at any time thereafter deemed proper may order and direct the County Clerk, City or Town Clerk, to apply to the County, City, or Town Treasurer, as the case may be, for the issuance to the county, city or town, of a tax deed for such property, and it shall then be the duty of the County Clerk, City or Town Clerk, to give or post and cause to be published the proper notice of the application for such tax deed and to make the proper proof thereof, all in the manner required by Section 2209 of the Revised Codes of Montana, 1921. Provided, however, that the Board of County Commissioners, City or Town Council or Commission, cannot be compelled to order and direct the County Clerk, City or Town Clerk, to apply to the County, City or Town Treasurer, as the case may be, for the issuance of a tax deed within three years after the time for redemption has expired, unless the Board of County Commissioners, City or Town Council or Commission deems it proper so to do."

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Section 3. This Act shall be in full force and effect from and after its passage and approval.

"Approved March 7, 1933." -pp. 85-86.

Chapter 104 - S. B. 199. "An Act defining the duration of liens of mortgages upon real estate, and the manner of the extension thereof, and amending Section 8267, of the Revised Codes of Montana of 1921. Be it enacted...

"Section 1. That Section 8267, of the Revised Codes of Montana of 1921, be, and the same is hereby amended so as to read as follows:

"Section 8267. Every mortgage of real property made, acknowledged, and recorded, as provided by the laws of this state, shall be good as against all from the time it is so recorded until eight years after the maturity of the entire debt or obligation secured thereby and no longer, unless the mortgagee, his heirs, executors, administrators, representatives, or assigns, shall, within sixty days after the expiration of said eight years, file in the office of the County Clerk where said mortgage is recorded, an affidavit, setting forth the date of said mortgage, when and where recorded, the amount of the debt secured thereby, and the amount remaining unpaid, and that the said mortgage is not renewed for the purpose of hindering, delaying, or defrauding creditors of the mortgagor or owner of the land, and upon the filing of said affidavit, the said mortgage shall be valid against all persons for a further period of eight years."

"Section 2. This Act shall take effect and be in force from and after its passage and approval.

"Approved March 13, 1933." -pp. 178-179.

Chapter 116 - S. B. 172. "An Act relating to the granting of stays of proceedings in actions instituted in the District Courts for the foreclosure of mortgages on real estate. Be it enacted...

"Section 1. In any action heretofore or hereafter instituted in any District Court for the purpose of foreclosing a mortgage on real estate, the owner or owners of such real estate may, at any time before a sale thereof under a decree or order of the Court in such action, file in such Court an application for an order staying all proceedings in such action until the further order of the Court, which application must set forth fully the reasons why such application is made and why the stay of proceedings should be ordered.

"Section 2. When any such application is filed the Judge of such District Court must make an order setting a day for hearing the same, which must be not less than five days nor more than ten days from the date of such order, and a copy of such order, together with a copy of the application must be delivered to the plaintiff in such action, or his attorney, at least three days before the day set for hearing such application, and all proceedings shall be stayed in such action until such application has been heard and an order has been made with regard to the same. Such hearing may be had either at chambers or in open court.

"Section 3. If, on such hearing, it shall appear to the Court, or the Judge thereof, that good and sufficient reasons exist therefor, an order may be made granting a stay of all proceedings in such action until the further order of the Court, but no such order shall stay any such proceedings beyond March 1st, 1935. There must be included in any order staying proceedings such other provisions as the Court, or Judge thereof, may deem necessary and proper with regard to the custody or



possession of the property, payment of interest on the debt, payment of taxes, disposition of crops, rents or profits therefrom, or for the preservation or care of the property.

"Section 4. When an order has been made staying proceedings in any such action, and the time for which such proceedings were stayed is about to expire, the owner or owners of such property may file an application for an order extending the time for which such proceedings shall be stayed, which application shall be filed, notice thereof given, and hearing thereon had, and an order made with regard thereto, in the same manner and to the same extent as though such application was made under Section 1 of this Act. In no event shall such continued stay extend beyond March 1, 1935.

"Section 5. The Court may, at any time after four months from the date of making an order staying proceedings in any such action, upon written motion of the plaintiff, or his attorney, and which motion must be served upon the owner or owners of the property, or the attorney for such owner or owners, hold a rehearing on such application for stay of proceedings, and on such rehearing may continue the order staying such proceedings in force, or may set aside such order, or may modify it in any respect, or may make any other, further or additional order as the Court may deem necessary and proper in the premises.

"Section 6. This Act shall be in full force and effect from and after its passage and approval.

"Section 7. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Approved March 14, 1933." -pp. 250-251.

Declared "unconstitutional by District Courts in 1933." -Syllabus of State Moratory Laws, by Lowell C. Paget, p. 3.

Chapter 120 - S. B. 188. "An Act relative to exemptions from execution in certain cases. Be it enacted...

"Section 1. An unmarried man or woman, over the age of sixty years, shall be allowed the same exemptions as are granted to the head of a family, under the laws of the State of Montana.

"Section 2. In addition to all other exemptions, the following property is exempt from execution, where the debtor is the head of a family, or over sixty years of age: One truck or automobile of the value of not more than three hundred dollars.

"Section 3. Nothing herein contained shall be interpreted or construed as repealing any provisions of Sections 9427 or 9428 of the Revised Codes of Montana of 1921.

"Section 4. All Acts or parts of Acts in conflict herewith are hereby repealed.

"Section 5. This Act shall in in full force and effect from and after its passage and approval.

"Approved March 14, 1933."-p. 256.

Chapter 125 - Sub. 70. "An Act to amend Section 2201 of the Revised Codes of Montana of 1921 relating to the time of redemption from tax sales. Be it enacted...

"Section 1. The Section 2201 of the Revised Codes of Montana of 1921 be, and the same is hereby amended to read as follows:

"Section 2201. A redemption of the property sold may be made by the owner, or any party having any interest in or lien upon such property, within thirty-six (36) months from the date of purchase, or at any time prior to the giving of the notice and the application for a deed as provided in this Act, providing, however, that in all cases where not more than four (4) years taxes shall be delinquent, no tax deed shall be issued in less than five (5) years from the date of purchase and provided anyone entitled by law to redeem, may at any time prior to the giving of the notice and the application for a deed, pay to the County Treasurer, the amount of the current taxes or delinquent taxes, for the second and/or any subsequent year, together with interest and penalty, and in the event of such payment by a redemptioner, the length of time within which a tax deed may be applied for by the purchaser shall be increased by the number of years for which the redemptioner elects to pay such taxes, interest and penalty; in no case shall this extension of time to redeem be in excess of five (5) years from the date of tax certificate. This Act shall not apply to cases where certificates of sale are held by parties other than counties at the time of the passage and approval of this Act."

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Section 3. If any section, provision or clause of this Act should be declared invalid, such invalidity shall not be construed to affect the portions of the Act not so held invalid.

"Section 4. This Act shall be in full force and effect from and after November 1, 1933.

"Approved March 14, 1933." -pp. 263-264.

Chapter 143 - H. B. 228. "An Act to amend Section 7729 of the Revised Codes of the State of Montana of 1921, relating to the rate of interest on judgments and fixing the same at six per cent instead of eight per cent. Be it enacted...

"Section 1. That Section 7729 of the Revised Codes of the State of Montana of 1921, be, and the same is hereby amended so as to read as follows:

"Section 7729. Interest-judgment. Interest is payable on judgments recovered in the Courts of this state at the rate of six per cent per annum, and no greater rate, but such interest must not be compounded in any manner or form."

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Section 3. This Act shall be in full force and effect from and after its passage and approval.

"Approved March 14, 1933." -p. 229.



Chapter 150 - H. B. 288. "An Act to amend Section 9449 Revised Codes of Montana, 1921, relating to possession of lands prior to foreclosure and during period of redemption. Be it enacted...

"Section 1. That Section 9449 Revised Codes of Montana, 1921, be, and the same is hereby amended so as to read as follows:

"Section 9449. Possession of lands prior to foreclosure and during period of redemption. The purchaser of lands at mortgage foreclosure or execution sales is not entitled to the possession thereof as against the execution debtor during the period of redemption allowed by law while said execution debtor personally occupies the land as a home for himself and his family. It shall be unlawful to insert in any mortgage of real estate any provision or language intended to constitute a waiver by the owner of real estate personally occupying land as a home for himself and family of the provision of this section or any provision or language intended to give the mortgagee possession of the land or premises prior to foreclosure upon default of tax, principal or interest payments. The intention hereof being to insure to such owner the possession of his land prior to foreclosure and during the year of redemption."

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Section 3. This Act shall be in full force and effect from and after its passage and approval.

"Approved March 14, 1933." -p. 298.

Chapter 176 - H. B. 269. "An Act to amend Chapter 100 of the Session Laws of the twenty-first legislative assembly of the State of Montana of 1929, relating to tax deeds, providing the method and procedure to be followed in applying for the tax deed and for the issuance thereof by the county treasurer; the redemption of said lands from the tax sale; the form of deed to be issued and the title conveyed thereby. Be it enacted...

"Section 1. The purchaser of property sold for delinquent taxes or his assigns desiring a tax deed thereto may at his option, in addition to all other methods now provided by law, bring and maintain an action in the District Court of the county in which such real property is situated, which said action shall be brought and except as herein provided shall be prosecuted as in other civil actions. Before bringing the action, the plaintiff, unless it be the county, shall pay all delinquent taxes assessed subsequent to the date he procured the certificate of sale which may then be due to the county...

"Section 5. Any defendant may appear in said action within the time provided by law for appearances in civil actions and may set up any defense to the said action he may have, and may therein question the legality, validity or the sufficiency of any act had in connection with the assessment or sale of said land; any defendant to said action may make redemption of said lands from said tax sale by paying the total amount of delinquent taxes and penalties, with interest thereon at eight per centum (8 per cent) per annum from date of payment, which plaintiff shall have paid, together with costs of the action, and upon such payment a certificate of redemption therefrom shall be issued by the County Treasurer of said county to the defendant so paying, and thereupon the said action shall be dismissed; whenever a defendant shall

desire to redeem from a tax sale and pay all subsequent taxes upon any lots, piece, or parcel of real estate, which said person, firm, copartnership, corporation or association shall own or hold a mortgage or other lien against or have any interest in such property, it shall be the duty of the County Treasurer of the county in which such real estate is situated to permit such redemption and payment; and in case the said real estate shall have been assessed against any other property shall be a lien thereon, then it shall be the duty of said County Treasurer to compute and apportion the tax that should have properly been assessed against the said real estate sought to be redeemed, and upon which the taxes are sought to be paid, the same as if said property had been separately assessed. Any personal property tax which is a lien upon said real estate shall be likewise computed and apportioned on the same percentage basis as the tax assessed against the real estate is apportioned.

"Section 6. No judgment in any such action shall be given by default but the Court must require proof of the facts alleged in the complaint and other pleadings in said action. The Court shall allow the successful party his costs to be fixed by the Court including a reasonable attorney's fee in all cases where the county is not the applicant...

"Section 9. The deed hereafter issued under this or any other law of this state shall convey to the grantee the absolute title to the lands described therein as of the date of the expiration of the period for redemption, free of all encumbrances and clear of any and all claims of said defendants to said action except the lien for taxes which may have attached subsequent to the sale and the lien of any special or local improvement assessments levied against the property payable after the execution of said deed, and except when the land is owned by the United States or this state, in which case it is prima facie evidence of the right of possession accrued as of the date of expiration of such period for redemption.

"Section 10. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Section 11. This Act shall be in full force and effect from and after its passage and approval.

"Approved March 16, 1933." -pp. 384-388.

#### Legislation Enacted - 1933/34 Special Session.

Montana. Laws, statutes, etc. Laws, resolutions and memorials of the State of Montana passed by the extraordinary session of the twenty-third Legislative assembly held at Helena... commencing November 27, 1933 and concluding January 19, 1934. 222 pp. Helena, State Publishing Co., 1934.

Chapter I. "An Act to Amend Section I (a) of Section 4, Chapter 158, Session Laws of Montana, 1933, Postponing the time when the penalty shall be required for failure to pay the first half of 1933 taxes. Be it enacted...

"Section I. That Section I (a) of Section 4, Chapter 158 Session Laws of Montana, 1933, be amended to read as follows:

"Section I (a). All taxes levied and assessed in the State of Montana, except special assessments made for special improvements in towns and cities, and except taxes levied and assessed upon motor vehicles, shall be payable as follows: One-half (1/2) of the amount of such taxes shall



be payable on or before five o'clock P.M. on the 30th day of November of each year, and one-half ( $1/2$ ) on or before five o'clock P.M. on the 31st day of May of each year; provided that unless one-half ( $1/2$ ) of such taxes are paid on or before five o'clock P.M. on the 30th day of November of each year, then such amount so payable shall become delinquent and shall draw interest at the rate of two-thirds ( $2/3$ ) of one per centum (1%) per month from and after such delinquency until paid and five per centum (5%) shall be added to the amount thereof as a penalty. All taxes due and not paid on or before five o'clock P.M. on the 31st day of May of each year shall be delinquent and shall draw interest at the rate of two-thirds ( $2/3$ ) of one per centum (1%) per month from and after such delinquency until paid and five per centum (5%) shall be added to the amount thereof as a penalty; provided that in case the first half of taxes for 1933 is not paid by November 30, 1933, same may be paid any time prior to March 1, 1934, by paying such one-half ( $1/2$ ) of said taxes without penalty and with interest on such one-half ( $1/2$ ) of said taxes to the date of such payment; the penalty of five per centum (5%) shall attach and be payable on March 1, 1934, if such taxes have not been paid by said date.

"Section 2. This Act shall be in full force and effect from and after its passage and approval.

"Approved November 29, 1933." -pp. 21-22.

Chapter 30. "An Act reducing the penalty on delinquent ad valorem taxes from and after March 1, 1934, and repealing all acts and parts of acts in conflict herewith. Be it enacted...

"Section 1. From and after the 1st day of March, 1934, the penalty on all delinquent ad valorem taxes or assessments shall be at the rate of two per cent (2%); provided, however, that nothing herein contained shall be deemed as in any manner whatsoever changing penalties imposed prior to the 1st day of March, 1934.

"Section 2. All Acts or parts of Acts in conflict herewith are hereby repealed...

"Approved January 6, 1934." -p. 85.

Effective "from and after its passage and approval."

Chapter 33. "An Act to Amend Section 2235 of the Revised Codes of Montana, 1921, as Amended by Section 3 of Chapter 85, Laws of the Twentieth Legislative Assembly, as Amended by Chapter 162, Laws of the Twenty-first Legislative Assembly, Relating to the Sale of Unredeemed Property by County Commissioners. Be it enacted...

"Section 1. That Section 2235 of the Revised Codes of Montana, 1921, as amended by Section 3 of Chapter 85 of the Laws of the Twentieth Legislative Assembly of the State of Montana, as amended by Chapter 162 of the Laws of the Twenty-first Legislative Assembly of Montana, be, and the same is hereby amended to read as follows:

"Section 2235... Whenever the county has become or attempted to become, the purchaser of any property, real or personal, of a value in excess of One Hundred Dollars (\$100.00), sold for delinquent taxes, and said property has not been redeemed by the person entitled to do so, and a tax deed or instrument purporting to convey title has been issued to the county, whether the same was regular or irregular, valid or invalid, the Board

of County Commissioners may, at any time, by an order entered upon the minutes of its proceedings, sell such property at public auction at the front door of the courthouse; provided, however, that thirty (30) days notice of such sale shall be given by the Board of County Commissioners by publication in a newspaper printed in the county and by posting copies of such notice in at least five public places in the county.

"Such sale may be made for cash or, in the case of real property, on such terms as the Board of County Commissioners may approve; provided, however, that if such sale is made on terms at least twenty (20%) per centum of the purchase price shall be paid in cash at the date of sale, and the remainder may be paid in installments extending over a period not to exceed five years, and all such deferred payments shall bear interest at the rate of four (4%) per centum per annum.

"Provided further that in the case of real estate the Board of County Commissioners may in its discretion exchange said real estate for bonds issued by the Home Owners Loan Corporation, or any bonds, debentures, or other securities issued by any company or corporation organized under any Act of the Congress of the United States upon which said bonds, debentures or other securities the interest or principal is guaranteed by the United States. Such bonds may be taken at not more than the par value thereof, as to all or any part of the purchase price, all in accordance with the terms and conditions as in the Act provided; and no such bonds may be accepted for part or full payment if the purchase price shall be less than the appraised value as set by the Board of County Commissioners....

"If a sale is made on terms the Chairman of the Board of County Commissioners shall execute a contract containing such terms as shall be provided by a uniform contract prescribed by the Board of Equalization upon payment of the purchase price in full together with all interest which may become due on any installments, or deferred payments, the Chairman of the Board of County Commissioners shall execute a deed to the purchaser, or his assigns, or such other instrument as will be sufficient to convey all of the title of the county in and to the property so sold. Provided further that at any time before such sale, the taxpayer whose property has been deeded to the county may purchase such property by payment to the county of the full amount of the taxes, penalties and interest for which such property was sold and such purchase and payment may be effected by an installment contract with annual payments, as provided in Subdivision 10 of Section I of Chapter 100, Montana Session Laws of 1931.

"On the first Monday in March following the execution of such contract, or deed, as the case may be, the property shall be subject to taxation in the name of the purchaser or his assignee, and the purchaser, or his assignee shall thereafter pay all taxes and assessments lawfully laid against such property.

"All sales heretofore made, or attempted to be made, by counties of property purchased for taxes, and the deeds to purchaser from such counties, whether or not irregular or void, for any reason, or because of any irregularity or failure to follow the directions or comply with the provisions of any statute relating to such deeds; or relating to the taxation or sale of such property for taxes, or the time or manner of redeeming property, or of securing a tax deed, are hereby confirmed, and said deeds and any deed or contract executed under this section shall



vest in the purchaser, as of the date of said deed, or contract, all the right, title, interest, estate, lien, claim and demand of the State of Montana, and of the county, in and to said real estate, including the right to recover unpaid taxes, interest and penalties if the tax sale or any of the tax proceedings or tax deed shall be attacked and held irregular or void. If the property real or personal of which the county has become possessed, be of a value of less than One Hundred Dollars (\$100.00), it will be sold in accordance with the provisions of Subdivision 10 of Section 4465 of the Revised Codes of Montana, 1921, and amendments thereto...

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed; provided, however, that this Act is not intended, and nothing herein shall be deemed intended, either to repeal or displace Chapter 89 of the Laws of the Nineteenth Legislative Assembly of the State of Montana.

"Section 3. Nothing herein contained shall be held or construed as an amendment or modification of Chapter 65, Laws of 1933.

"Section 4. That an emergency exists and this Act shall take effect from and after its final passage.

"Approved January 8, 1934." -pp. 88-91.

Chapter 45. "An Act to permit the payment of delinquent taxes, assessments, penalties and interest on real estate and certain personal property by the installment payments, and repealing all acts and parts of acts in conflict therewith. Be it enacted...

"Section 1. All taxes and/or assessments heretofore levied against real property and all taxes heretofore levied against personal property and which are a lien against real property, together with penalties and interest thereon, which were delinquent and unpaid November 1, 1933, may be paid in twenty (20) semi-annual installments extending over a period of ten (10) years, under the terms of a contract to be made by and between the Board of County Commissioners of the county wherein said property is located and any taxpayer concerned, provided that no taxes levied during the year 1933, nor any subsequent year, against the property embraced within any such contract shall be unpaid on the date when such contract is entered into.

"Section 2. Any taxpayer desiring to avail himself of the provisions of this Act shall apply on or before January 1, 1935, to the Board of County Commissioners of the county wherein such taxes are payable, to adjust and pay such taxes as follows:...

"Section 3. If the Board of County Commissioners finds that the statements contained in said application are true and correct, it shall grant the same by resolution, and the Chairman shall endorse such approval ... and thereafter no sale or assignment of tax sale certificates shall be made by the County Treasurer upon any real or personal property included in such contract while its terms and provisions are in force. If the Board finds that any required statement is not contained in said application, or if any statement is not true and correct, it shall deny the same.

"Section 4. In the event that any taxes or assessments levied, after the passage of this Act, become delinquent, or if the taxpayer fails

to pay two (2) successive installments on his contract when the same becomes due, then, in either of such events, said contract shall become null and void, and shall be so declared null and void by the Board of County Commissioners by a resolution of the Board to that effect, spread on the minutes of their meeting, and the county officers responsible shall proceed to take tax deed to such property as provided by law in the same manner as though the taxpayer had not availed himself of the provisions of this Act.

"Section 5. The amount of delinquent taxes, assessments, penalties and interest, as specified in said contract, shall bear interest at the same rate as such delinquent taxes would bear, and such interest shall be payable semi-annually upon the balance remaining unpaid at that time, and the unpaid balance due on the contract may be paid in full at any time and the interest shall be computed only to such date of final payment.

"Section 6. This Act applies to all taxes or assessments on any real property and all taxes or assessments now levied against personal property that are a lien against real property which has been advertised or sold for taxes prior to November 1, 1933, and upon which tax deed has not passed, except where sale or assignment has been made to private persons.

"Section 7. Nothing herein contained shall be deemed or considered as a release or postponement of any tax or assessment due, but shall be considered as a method whereby the taxpayer may fund said taxes or assessments over a period of time, and is hereby deemed an emergency.

"Section 8. Upon the acceptance of any application, the County Treasurer shall determine the percentage of equity of each separate fund in the total amount of the contract based upon the levy or assessment of each such fund. Upon payment of any installment or installments, the County Treasurer shall issue his official receipt therefor, and he shall immediately credit such payment to the several funds on the above basis. Upon full payment of the contract, the County Treasurer shall deliver to the taxpayer the paid tax receipts for the years covered by said contract, and shall indicate on his records that such taxes have been paid in full. Provided, that after two (2) successive installments on such contract are past due and unpaid, and a tax deed is taken by the county, the sale price in such tax deed proceedings shall be the unpaid balance of all delinquent taxes or assessments, penalties and interest included in the contract.

"Section 9. The provisions of this Act shall also apply to taxes on all property of the classes herein described which are collected by County Treasurers for incorporated towns and cities, provided, however, that the provisions of this Act shall also apply to assessments for special improvements levied or assessed against property in incorporated cities or towns...

"Section 11. Any and all Acts or parts of Acts in conflict herewith are hereby repealed.

"Section 12. This Act shall be and become in full force and effect immediately upon its final passage and approval.

"Approved January 16, 1934." -pp. 128-131.



NEBRASKA

Legislation Enacted - 1933 Regular Session.

Nebraska. Laws, statutes, etc. Session laws. Laws passed by the Legislature ... at the forty-ninth session, 1933, which convened ... Tuesday, January 3rd and adjourned May 9th, 1933. Compiled and published by Harry R. Swanson, Secretary of State. 642 pp. Lincoln, The Claflin Co. Printers, 1933.

Chapter 41. House Roll No. 10. Introduced by Representatives Trenmor Cone of Douglas and Obed Raasch of Madison. "An Act to amend Sections 20-2141 and 20-2143, Compiled Statutes of Nebraska, 1929, relating to civil procedure, district courts; to divest courts of the power to enter a deficiency judgment in actions for the foreclosure of real estate mortgages; and to repeal said original sections. Be it enacted...

"Section 1. That Section 20-2141, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

"20-2141. When a petition shall be filed for the satisfaction of a mortgage, the court shall have the power only to decree and compel the delivery of the possession of the premises to the purchaser thereof.

"Sec. 2. That Section 20-2143, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

"20-2143. If the mortgage debt be secured by the obligation or other evidence of debt of any other person besides the mortgagor, the complainant may make such person a party to the petition.

"Sec. 3. That said original Sections 20-2141 and 20-2143, Compiled Statutes of Nebraska, 1929, are hereby repealed.

"Sec. 4. Whereas, an emergency exists, this act shall be in full force and take effect from and after its passage and approval, according to law.

"Approved April 26, 1933." -pp. 247-248.

Chapter 45. House Roll No. 131. Introduced by Representative Jackson B. Chase of Douglas. "An Act to amend Section 20-1531, Compiled Statutes of Nebraska, 1929, relating to civil procedure, district court; to provide for the confirmation of judicial sales; to repeal said original section; and to declare an emergency. Be it enacted...

"Section 1. That Section 20-1531, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

"20-1531. If the court, upon the return of any writ of execution, or order of sale for the satisfaction of which any lands and tenants have been sold, shall, after having carefully examined the proceedings of the officer, be satisfied that the sale has in all respects been made in conformity to the provision of this title and that the said property was sold for fair value, under the circumstances and conditions of the sale, or, that a subsequent sale would not realize a greater amount, the court shall direct the clerk to make an entry on the journal that the court is satisfied of the legality of such sale, and an order that the officer make to the purchaser a deed of such lands and tenements; and the officer

on making such sale may retain the purchase money in his hands until the court shall have examined his proceedings as aforesaid, when he shall pay the same to the person entitled thereto, agreeable to the order of the court: Provided, however, that if such sale pertains to mortgaged premises being sold under foreclosure proceedings and the amount of such sale is less than the amount of the decree rendered in such proceedings, the court may refuse to confirm such sale, if, in its opinion, such mortgaged premises have a fair and reasonable value equal to or greater than the amount of the decree: Provided, further, that the court shall in any case condition the confirmation of such sale upon such terms or under such conditions as may be just and equitable; provided, further, the judge of any district court may confirm any sale at any time after such officer has made his return, on motion and ten days' notice to the adverse party or his attorney of record, if made in vacation. When any sale is confirmed in vacation the judge confirming the same shall cause his order to be entered on the journal by the clerk.

"Sec. 2. That said original Section 20-1531, Compiled Statutes of Nebraska, 1929, is hereby repealed.

"Sec. 3. Whereas, an emergency exists, this act shall be in full force and take effect from and after its passage and approval, according to law.

"Approved May 12, 1933." -pp. 254-255.

Chapter 65. House Bill No. 600. Introduced by Representative G. W. O'Malley of Greeley by the specific message from Governor Charles W. Bryan. "An Act to provide for emergency relief for debtors on notes secured by real estate mortgages, deeds of trust or land sale contracts and for the relief for owners of real estate encumbered by such mortgages; to grant and declare a moratorium in actions for the enforcement of such notes and mortgages, deeds of trust and land contracts; and to declare an emergency... Be it enacted...

"Section 1. In all actions now pending or hereafter commenced for the foreclosure of real estate mortgages, deeds of trust, land sale contracts or on notes secured thereby, in any court of record in the State of Nebraska, while this act is in effect, the court shall, upon application of the owner or owners of said real estate or persons liable on said mortgages, deeds of trust, land contracts or notes secured thereby, made at any time after the decree of foreclosure or judgment is rendered and before confirmation of the sale of the premises, unless upon hearing on said application, good cause is shown to the contrary, order that all further proceedings in such action be stayed until the first day of March, 1935, or so long as this Act is in effect, and upon such stay of the order of sale or execution the court shall make an order or orders for possession of said real estate, giving preference to the owner or owners in possession, determine fair rental terms to be paid by the party or parties to be in possession and the application and distribution of the rents, income and profits from said real estate, and make such provision for the preservation of said property as will be just and equitable during the continuance of said cause, which order or orders shall provide that such rents, income or profits shall be paid to and distributed by the Clerk of the District Court of the county in which said suit is pending; and further provided, that, in such distribution, taxes,



insurance, cost of maintenance and upkeep of said real estate and interest shall be paid in the priority named and any balance distributed as the court may direct; and provided further, that the court, upon violation of said order or orders, or for other good and sufficient cause, shall set aside said order for a stay and the property be sold, as by law now provided, the provisions of this Act to the contrary notwithstanding.

"Sec. 2. For the purpose of the administration of this Act the court may, in all cases, suggest and recommend conciliation.

"Sec. 3. By its own specific limitations in this section contained, this Act shall expire and shall be of no force and effect from and after twelve o'clock midnight, March 1, 1935.

"Sec. 4. It is the intention of the Legislature in passing this Act to submit mortgage contracts, land sale contracts, deeds of trust and notes secured thereby to the ordinary regular course of justice and to pursue in substance existing remedies with respect thereto...

"Sec. 7. Whereas, an emergency exists, this Act shall be in full force and take effect, from and after its passage and approval, according to law.

"Approved March 2, 1933." -pp. 301-303.

According to an Associated Press item of March 31 [Washington, D. C., Evening Star] District Judge Robert M. Proudfit declared the two-year Nebraska mortgage law unconstitutional on March 30. "He held the moratorium impaired the obligation of a contract."

Chapter 85. House Roll No. 225. Introduced by Representative Tremmor Cone of Douglas. "An Act to amend Sections 45-103 and 45-104, Compiled Statutes of Nebraska, 1929, relating to interest; to fix the rate of interest on judgments, decrees and other contracts in writing, and to repeal said original sections. Be it enacted...

"Section 1. That Section 45-103, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

"45-103. Interest on all decrees and judgments for the payment of money shall be from the date of the rendition thereof at the rate of six dollars upon each one hundred dollars annually until the same shall be paid: Provided, if said judgment or decree shall be founded upon any contract, either verbal or written by the terms of which a greater rate of interest, not exceeding the amount allowed by law, than six per centum shall have been agreed upon, the rate of interest upon such judgment or decree shall be the same as provided for by the terms of the contract upon which the same was founded.

"Sec. 2. That Section 45-104, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

"45-104. On money due on any instrument in writing, or on settlement of the account from the day the balance shall be agreed upon, on money received to the use of another, and retained without the owner's consent, express or implied, from the receipt thereof, and on money loaned or due, and withheld by unreasonable delay of payment, interest shall be allowed at the rate of six per cent per annum. Unsettled accounts between parties shall bear interest after six months from the date of the last item thereof.

"Sec. 3. That said original sections 45-103 and 45-104, Compiled Statutes of Nebraska, 1929, are hereby repealed.

"Approved May 10, 1933." -p. 336.

Chapter 134. Provides for installment payment of taxes and interest on delinquent taxes. Senate File No. 17. Introduced by Senators George F. Frush or Saunders and Victor Anderson of Polk. An Act relating to revenue of the state of Nebraska and of the several counties, cities, villages, school districts, and other political subdivisions thereof, and to repeal Sections 14-549, 77-203, 77-204 and 77-1907, Compiled Statutes of Nebraska, 1929, as now existing. Be it enacted...

"Section 1. All general real property taxes levied for the State of Nebraska, or for any county, city, village, school district, or other political subdivision therein shall be due and payable on the first day of January next following the date of levy thereof. One-half thereof shall become delinquent on the first day of March next following the date upon which the tax becomes due and payable. The second half shall become delinquent on the first day of August next following the date on which the tax shall become due and payable; Provided, however, if the first one-half of such tax be not paid on or before the first day of March, then and in that event the entire tax shall become delinquent on the first day of March next following the date upon which the tax becomes due and payable. All general personal property taxes levied for the State of Nebraska, or for any county, city, village, school district, or other political subdivision therein, shall become due and payable on the first day of November next following the date of levy thereof. One-half thereof shall become delinquent on the first day of December next following the date on which the tax becomes due and payable. The second half thereof shall become delinquent on the first day of July next following the date on which the tax becomes due and payable; provided, however, if the first one-half of such tax be not paid on or before the first day of December then and in that event the entire tax shall become delinquent on the first day of December next following the date on which the tax becomes due and payable. All delinquent taxes shall draw interest at the rate of seven per cent per annum from the date on which they become delinquent until the date of sale, in case of real property, and until the date upon which distress warrant may issue, in case of personal property. Delinquent taxes on real property shall draw interest at the rate of nine per cent per annum from the date of sale, and delinquent taxes on personal property shall draw interest at the rate of ten per cent per annum from the date upon which distress warrant may lawfully be issued. All interest on taxes shall be collected the same as the tax upon which such interest accrues. Taxes on real property shall be a first lien thereon from and including the first day of January next following the date upon which the same may be levied, and until the same are paid. Taxes assessed upon personal property shall be a first lien upon the personal property of the person to whom assessed from and after the first day of November next following the date upon which the same are levied and until paid.

"Sec. 2. That Sections 14-549, 77-203, 77-204, and 77-1907, Compiled Statutes of Nebraska, 1929, be and the same are hereby repealed.

"Approved May 10, 1933." -pp. 513-514.



Chapter 155. House Roll 604. Introduced by G. W. O'Malley of Greeley and Henry Bock of Butler at the request of Governor Charles W. Bryan, and in accordance with a special message of the Governor. "An Act providing for the delinquency of real estate taxes for the year 1932; to postpone such delinquency from May 1, 1933 to July 1, 1933; to remit any interest that may already have accrued thereon; to amend Section 77-2101, Compiled Statutes of Nebraska, 1929; to repeal said original section; and to declare an emergency...

"Approved May 10, 1933." -pp. 590-591.

#### Governor's Proclamation

"Declaring that an emergency exists, Governor Bryan has issued a proclamation asking all holders of mortgages on farms and homes to withhold foreclosure proceedings until a board of conciliation appointed by him completes its organization and pending passage by the Legislature of a mortgage moratorium." -U. S. Daily, Feb. 16, 1933, p.2, col.6. Text of proclamation is given in Commercial & Financial Chronicle 136: 1144. Feb. 18, 1933.

#### NEVADA

#### Legislation Enacted - 1933 Regular Session.

Nevada. Laws, statutes, etc. Statutes ... passed by the thirty-sixth session of the Legislature, 1933, begun on Monday, the sixteenth day of January, and ended on Thursday, the sixteenth day of March. 526 pp. Carson City, State Printing Office, 1933.

Chapter 59. - Senate Substitute for Assembly Bill No. 3 - Committee on Ways and Means. "An Act to suspend interest payments and delinquent penalties upon taxes for the year 1932, payable on or before the first Monday in December, 1932.

"[Approved March 10, 1933]...

"The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

"Section 1. The county treasurers, as ex officio tax receivers of the various counties of the State of Nevada, are hereby authorized, empowered and directed to accept all taxes, exclusive of penalties, interest and costs upon all property, real or personal, appearing upon their various assessment rolls, and upon which taxes were due the first Monday in December, 1932, for and upon all property assessed in each county for the year ending December 31, 1932; provided, that said taxes shall be paid by the property owner, in full amount, exclusive of penalties, costs and interest charges on or before midnight of June 1, A. D. 1933.

"Sec. 2. This act shall be deemed to be a relief act for all delinquent taxpayers within the State of Nevada, for the period described in section 1, and shall not be extended to or be operative for any other period.

"Sec. 3. The county auditors of the various counties of the State of Nevada and the state controller and the Nevada tax commission of the State of Nevada and all other officers and agents of the various counties and state are hereby authorized, directed and empowered, where the tax, exclusive of penalties and interest mentioned in section 1 hereof, shall have been by the property owner paid, to credit the tax receiver with and charge off said delinquencies, penalties, costs and interest. If any taxpayers shall have paid any penalty for delinquency for said year, prior to the passage and approval of this act, the county commissioners of the proper county, upon satisfactory proof thereof, shall allow a refund therefor and direct the payment of the same.

"Sec. 4. This act shall expire by limitation at midnight upon June 1, 1933.

"Sec. 5. This act shall take effect from and after its passage and approval." -pp. 66-67.

Chapter 99 - Assembly Bill No. 111 - Messrs. Strosnider, Bugbee and Carroll. "An Act to amend sections 32, 34, 36, 39, 45, 53 and 54 of an act entitled 'An act to provide revenue for the support of the government of the State of Nevada, and to repeal certain acts relating thereto,' approved, March 23, 1891, being, respectively, sections 6440, 6442, 6444, 6447, 6453, 6460 and 6461 Nevada Compiled Laws 1929."

"[Approved March 20, 1933]

"The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

"Section 1. Section 32 of the above-entitled act, being section 6440 Nevada Compiled Laws 1929, as amended by Statutes of 1931, page 97, is hereby amended to read as follows:

"Section 32. Upon receiving the assessment roll from the auditor, the ex officio tax receiver shall proceed to receive taxes, and shall forthwith give notice, by publication in some newspaper published in his county, and if none be so published then by posting notices in three public and conspicuous places in the county, (1) that taxes will be due and payable on the first Monday in December; (2) that said taxes may from and after the first Monday in December, 1933, and thereafter, be paid in four equal quarterly installments as follows, to wit: On the first Monday in December, the first Monday in March, the first Monday in June, and the first Monday in August; (3) that if any person charged with taxes which are a lien on real estate shall fail to pay one-quarter of said taxes on or before the first Monday in December, then there shall be added thereto a penalty of one (1%) per cent on said first installment; that should said first and second quarter of taxes, together with accumulated penalties, be not paid on or before the first Monday in March, then there shall be added thereto a penalty of two (2%) per cent on the said first and second quarters of said taxes; that in the event the first, second and third quarters of said taxes, together with accumulated penalties, are not paid on the first Monday in June, then and in that event there shall be added to said three-quarters of said taxes then due a penalty of five (5%) per cent on the three-quarters due; that in the event the full amount of said taxes, together with accumulated penalties, are not paid on or before the first Monday in August, then and in that event there shall be added thereto



a penalty of five (5%) per cent on the total amount of taxes due.

"Sec. 2. Section 34 of the above-entitled act, being section 6442 Nevada Compiled Laws 1929, as amended by Statutes of 1931, page 97, is hereby amended so as to read as follows: ...

"A penalty of one (1%) per cent shall be added and collected by the tax receiver on the first quarter of taxes in the event the first quarter of said taxes are not paid on or before the first Monday in December; a penalty of two (2%) per cent shall be added and collected by the tax receiver on the first and second quarters of taxes in the event the first and second quarters of said taxes, together with accumulated penalties, are not paid on or before the first Monday in March; a penalty of five (5%) per cent shall be added and collected by the tax receiver on the first, second and third quarters of taxes, together with accumulated penalties, are not paid on or before the first Monday in June; a penalty of five (5%) per cent shall be added and collected by the tax receiver on the total amount of taxes in the event said total amount of taxes, together with accumulated penalties, are not paid on or before the first Monday in August; and the tax receiver shall immediately prepare a delinquent list, verified by the oath of himself or deputy, and shall file the same in the office of the county auditor on or before the second Monday in August...

"Sec. 4. Section 39 of the above-entitled act, being section 6447 Nevada Compiled Laws, as amended by Statutes of 1931, page 98, is hereby amended so as to read as follows:

"Section 39. Immediately after the first Monday in August of each year, the county treasurer and ex officio tax receiver shall advertise the property upon which delinquent taxes are a lien for sale, in all cases where the delinquent tax, exclusive of poll taxes, penalties and assessments of benefits of irrigation districts, does not exceed the sum of three thousand (\$3000) dollars, such sale to be made at the front door of the courthouse on the second Monday in September next succeeding. Such notice shall be published in a newspaper, if there be one in the county, at least once a week from the date thereof until the time of sale, and if there be no newspaper in the county, such notice shall be posted in at least five conspicuous places within the county...

"Sec. 6. Section 53 of the above-entitled act is hereby amended so as to read as follows:

"Section 53. In case judgment is rendered for the defendant, it shall be general, without costs, and may be entered in favor of some one or more of them, and against others, as in other civil cases; but when defendants have no claim or title to the property at the time of assessment, judgment may, notwithstanding, be entered against the property by continuing the suit, and summoning the owner, known or unknown, as provided in section 51 of this act. In case judgment is rendered for plaintiff, it may be entered against such defendant or defendants as are found liable for the tax, and for such portions as he or they may be found liable for. Judgment may be entered against the real estate, improvements, and personal property for the taxes, penalties and costs severally due thereon; and when it appears from the assessment roll, and is not disproved at the trial, that the real estate, improvements, and personal property belonged to the same person or persons at the

time the assessments were made, then the whole tax of such person or persons for that year may be recovered out of any such real estate, improvements, or personal property, or out of any other property of the defendant or defendants, at the time of levy under execution; provided, that upon such real estate and improvements assessed, a lien shall attach thereon for the taxes and penalties due upon the personal property, and shall not be released from such lien until all taxes, penalties and costs are paid, as provided in section 3 of this act. Such judgment shall be a lien as aforesaid, as in other civil cases where judgments are rendered in the district court. Such lien shall not be extinguished until the delinquent tax, penalties and costs of suit and sale shall have been paid. The clerk of the district court may issue execution upon judgments rendered in his court as in other civil cases. Judgment may be rendered by default, for want of an answer, as in other civil cases. In case any person shall be sued for taxes on any lands or improvements of which he was the owner, or in which he had a claim or interest at the time of the institution of suit, and shall be discharged from personal liability, under an answer in conformity with the third subdivision of section 52 of this act, and such lands or improvements shall be sold under a judgment obtained against it, and shall thereafter be redeemed by such discharged defendant, or if he shall pay the taxes and costs to prevent a sale, then such personally discharged defendant shall have, and is hereby given, the right of recovery over against the owner at the time of the assessment, or any subsequent purchaser, for the full sum of all taxes, penalties and costs, or redemption money paid. And no court shall in any action, now or hereafter instituted under this act, award liquidated or other damages; and the receipt of the district attorney for taxes, penalties and costs, or of the ex officio tax receiver for the redemption money, shall be prima facie evidence of the debt and of its amount; provided further, the tax receiver and all officers are empowered and directed to accept taxes due, exclusive of penalties, interest and costs, if the property has not been sold by reason of such delinquency, and said tax be paid on or before the first Monday in June, 1933.

"Sec. 7. Section 54 of the above-entitled act, being section 6461 N. C. L. 1929, is hereby amended to read as follows:

"Section 54. An act to regulate proceedings in civil cases in the courts of justice in the State of Nevada, approved March 9, 1869, and the several amendments thereto, or amendments which may hereafter be made thereto, or laws passed under the government of the State of Nevada, so far as the same are not inconsistent with the provisions of this act, are hereby made applicable to the proceedings under this act, and any deed derived from the sale of real property under this act shall be conclusive evidence of the title, except as against actual frauds, or the payment of the taxes by one not a party to the action or judgment in or upon which such sale was made, and shall entitle the holder thereof to possession of such property, which possession may be obtained by action in a justice's court for the unlawful withholding thereof in the same manner as where tenants hold over after the expiration of their lease; provided, that the officer in selling such property shall sell only the smallest quantity that will pay the judgment and all costs. All sales of real estate sold for taxes shall be subject to redemption at any time within two years



after date of sale by the payment of all costs connected with the suit and sale, together with interest at the rate of ten per cent per annum from the date of sale up to the time of redemption. When property is sold belonging to minors or persons under legal disability, they shall have one year after such disability is removed to redeem such property, as in other civil cases, by paying the whole amount of the judgment and original taxes, penalties and costs, and all subsequent taxes and interests paid by and due to the purchaser at such sale. But this provision shall not apply when the executor or administrator of the estate, or the father, or, in case of his death, the mother or guardian of such minor children, or insane persons, has been personally served with process.

"The period of redemption herein provided shall not apply to tax sales made prior to the year 1932.

"Sec. 8. All acts and parts of acts in conflict herewith are hereby repealed.

"Sec. 9. This act shall take effect from and after its passage and approval." -pp. 120-125.

Chapter 120 - Assembly Bill No. 249 - Mr. Carroll. "An Act to amend sections 358 and 359 of an act entitled 'An act to regulate proceedings in civil cases in this state and to repeal all other acts in relation thereto,' approved March 17, 1911.

"[Approved March 20, 1933]

"The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

"Section 1. Section 358 of the above-entitled act, being paragraph 8856 N. C. L. 1929, is hereby amended to read as follows:

"Section 358. The judgment debtor or redemptioner may redeem the property by paying to the sheriff making the sale, within one year after the sale, the amount of the purchase price, in the kind of money or currency specified in a judgment, if any is specified, with interest thereon at the rate of seven per cent per annum from the time of the sale to the time of redemption, together with the amount of any assessment or taxes which the purchaser may have paid after the purchase, and a statement of which the purchaser shall file, before the redemption, with the officer making the sale, and interest on such amount; and if the purchaser is also a creditor, having a lien prior to that of the redemption, other than the judgment under which the purchase was made, the amount of such lien, with interest; provided, the provisions of this section relating to the period fixed for redemption shall not apply to contracts made prior to the effective date of this section.

"Sec. 2. Section 359 of the above-entitled act, being paragraph 8857 N. C. L. 1929, is hereby amended to read as follows:

"Section 359. If the property is so redeemed by a redemptioner, either the judgment debtor or another redemptioner may, within sixty days after the last redemption, again redeem it from the last redemptioner, by paying the sum paid on such last redemption with two per cent thereon in addition, and the amount of any assessments or taxes which the said last redemptioner may have paid thereon after the redemption by him, with interest on such amount, and in addition the amount of any liens held by said last redemptioner prior to his

own, with interest; provided, the judgment under which the property was sold need not be paid as a lien. The property may again, and as often as the debtor or redemptioner is disposed, be redeemed from the officer making the sale, within sixty days after the last redemption, with two per cent thereon in addition, and the amount of any assessments or taxes which the last previous redemptioner shall have paid after the redemption by him, with interest thereon, and the amount of any liens, other than the judgment under which the property was sold, held by the said last redemptioner previous to his own, with interest. Written notice of the redemption must be filed with the recorder of the county; and if any taxes or assessments are paid by the redemptioner, or if he has or acquires any lien other than that upon which the redemption was made, notice thereof must be given to the sheriff and filed with the recorder; and if such notice is not filed, the property may be redeemed without paying such tax, assessment or lien. If no redemption is made within one year after the sale, the purchaser or his assignee is entitled to a conveyance; or if so redeemed, whenever sixty days have elapsed, and no other redemption has been made, and notice thereof given, and the time for redemption has expired, the last redemptioner or his assignee is entitled to a sheriff's deed; but in all cases the judgment debtor shall have the entire period of one year from the date of the sale in which to redeem the property. If the debtor redeem, the effect of the sale is terminated and he is restored to his estate. Upon a redemption by the debtor, the sheriff to whom the payment is made must execute and deliver to him a certificate of redemption, acknowledged or approved before an officer authorized to take acknowledgments of conveyances to real property. Such certificate must be filed and recorded in the office of the recorder of the county in which the property is situated, and the recorder must note the record thereof in the margin of the record of the certificate of sale; provided, the provisions of this section relating to the periods of redemption shall not apply to contracts made prior to the effective date of this section.

"Sec. 3. All acts and parts of acts in conflict herewith are hereby repealed.

"Sec. 4. This act shall become effective immediately upon its passage and approval." -pp. 150-151.

Chapter 171 - [Assembly Bill No. 309 - Mr. Bugbee]. "An Act to authorize district attorneys, with the approval of the attorney-general and boards of county commissioners, to compromise and settle claims of the counties and state for delinquent taxes for the year 1931 and subsequent thereto.

"[Approved March 25, 1933]

"The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

"Section 1. The district attorneys of the several counties of the State of Nevada are authorized, with the consent and approval of the boards of county commissioners of their respective counties and of the attorney-general of Nevada, to compromise and settle any claim of the state, county, city or other political subdivision for taxes and assessments, or either of them, for the calendar year 1931 and subsequent thereto, levied on any real or personal property, or on the proceeds of mines, excluding ores, tailings, borax, soda and mineral bearing materials of whatever



character. The provisions of this act shall apply to all claims for such taxes and assessments, or either of them, whether or not suit has been filed and judgment rendered or sale made of the property levied upon.

"Sec. 2. This act shall become effective immediately upon its passage and approval." -p. 235.

Senate Concurrent Resolution No. 15 - Senators Branson and Tobin  
No. 22. "Senate Concurrent resolution, expressing the attitude of the Nevada legislature toward the people of the State of Nevada, with reference to relief from mortgage foreclosures.

"Whereas, On account of the depression, bank stagnation, and inability to meet mortgage conditions, many of the taxpayers of the State of Nevada have been placed in sore straits; and

"Whereas, Careful consideration has been given to the prayers for relief, and honest endeavor has been made for some remedy; and

"Whereas, After all such effort and endeavor it is the sense of the legislature that any attempt to pass any legislation concerning obligations already existing would result in expensive litigation, and afford no relief to those who most need the same; and

"Whereas, We feel that the best solution of the situation, and one that we feel justified in suggesting to the holders of these obligations, is a voluntary extension of the same for a period of at least two years, with a reasonable reduction in interest rates; now, therefore, be it

"Resolved by the Senate of the State of Nevada, the Assembly concurring, That the legislature of the State of Nevada deeply senses the predicament of the many good citizens of the State of Nevada, whose burdens are heavy; be it further

"Resolved That we earnestly invite the holders of obligations to negotiate with their debtors to the end that an extension of time for the performance of obligations may be amicably carried out. In making this suggestion we feel that the exigencies of the present situation require some such concession on the part of those holding obligations; and be it further

"Resolved, That we express to the afflicted of the State of Nevada our deepest appreciation of their condition, and our present inability to relieve their distress; and be it further

"Resolved, That in the light cast by the dawn of a new system that we see hope for early relief from their burdens, and a return to that degree of prosperity which the people of Nevada so justly merit." -pp. 372-373.

Senate Joint Resolution No. 21 - Senator Tobin No. 27. "Senate Joint Resolution, memorializing Congress to grant to forest users in the United States a moratorium of two years for the payment of grazing fees for the year 1932, and to omit charges for grazing fees for the year 1933.

"Approved March 20, 1933

"Whereas, Our great national depression has imposed a blow upon the livestock industry of the west that amounts to bankruptcy; and

"Whereas, Livestock owners in many instances cannot pay their state and county taxes; and

"Whereas, Many livestock owners are faced with the necessity of holding their stock under fence and upon land without feed thereon, because of the present depression they cannot secure the necessary funds to pay grazing fees; and

"Whereas, The possibility of securing the necessary funds through any of the government agencies would be too late to save the situation, and if so obtained would only be borrowing from one department to pay another; and

"Whereas, We feel that imminent disaster is upon us, unless relieved by a moratorium of at least two years on the grazing fees due for 1932, and the remission of all fees for 1933; now, therefore, be it

"Resolved by the Assembly and Senate of the State of Nevada, That we memorialize the Congress of the United States to take immediate steps to provide a moratorium of at least two years on the payment of grazing fees due from livestock men as users of the government ranges for 1932, and a total remission of grazing fees for the year 1933; and be it further

"Resolved That properly certified copies of this resolution be forwarded, by the secretary of state, to the president of the United States senate, the speaker of the house of representatives, to the secretary of agriculture, to each of our senators, and to our representative in Congress." pp.377-378.

#### NEW HAMPSHIRE

#### Legislation Enacted - 1933 Regular Session.

New Hampshire. Laws, statutes, etc. Public acts and joint resolutions of the Legislature of 1933. 118 pp. Concord, Published by the Secretary of State, 1933.

#### Chapter 133. "An Act regarding lien on real estate.

"Whereas an unusual number of real estate owners are now finding it difficult to meet their tax payments in time to prevent the sale of their property for taxes, due to the present business depression and

"Whereas an emergency now exists in the state, now, therefore be it enacted...

"1... That during the calendar years 1933 and 1934 the lien on real estate provided for in section 17 of chapter 66 of the Public Laws shall continue to October first instead of July first.

"2... This act shall take effect upon its passage.

"Approved May 20, 1933." -p. 63.

Chapter 161. "An Act authorizing the relief of persons and corporations by suspending such attachment, execution sale and mortgage foreclosure proceedings as work unjust hardship by reason of abnormal conditions. Be it enacted...

"1... It is hereby declared that a public emergency exists affecting the welfare, comfort and safety of the people of the state resulting from the abnormal disruption of economic and financial processes. Therefore, in the public interest the necessity for legislative intervention by the enactment of the provisions hereinafter prescribed is hereby declared as a matter of legislative determination...



"3... In proceedings for the foreclosure of mortgages or liens on real property under the provisions of chapter 215 of the Public Laws and chapter 217 of the Public Laws, as amended by chapter 88 of the Laws of 1927, the mortgagor may petition the court having jurisdiction thereof to order the officer foreclosing such mortgages or liens not to take possession of, advertise for sale, or sell such property if such proceedings would work an unjust hardship upon the petitioner because of abnormal economic conditions.

"4... The petition shall be sworn to under oath, shall set forth the manner in which such taking of possession, advertising for sale, or the sale of such property would work an unjust hardship upon the petitioner, and the length of time it would be necessary to suspend such proceedings in order to avoid unjust hardship upon the petitioner, and shall include an affidavit under oath containing a schedule of all the debts of the petitioner secured or unsecured, the names and addresses of his creditors, any securities held by such creditors, a full statement of his assets, their present value, and their value under normal economic conditions, and a brief statement of his past conduct in meeting his legal obligations and liabilities.

"5... The petitioner shall cause a notice of such petition to be given to all parties to the foreclosure proceedings by mailing, by registered mail, to the last known address of such parties a copy of the petition.

"6... Upon a sworn affidavit of the petitioner that such notice has been given the court shall forthwith fix a time and place for a hearing thereon.

"7... If after due hearing the court shall determine that the taking of possession, advertising for sale, or sale of such property under foreclosure proceedings would work an unjust hardship on the petitioner, and that there is reasonable probability that such hardship would be avoided by suspending for a reasonable period said taking of possession, advertising for sale, or sale of said property, he may, upon such terms and conditions as justice requires, order said taking of possession, advertising for sale or sale suspended for such reasonable period.

"8... A party may apply at any time to the court having jurisdiction thereof for such additional orders in the premises as may be proper under the foregoing sections, and such court shall have jurisdiction and authority to revoke, revise, alter or modify any previous orders therein made by him or by any justice of such court.

"9... While this act shall be and remain in force, in proceedings to foreclose a mortgage or lien upon real property upon petition by the mortgagor or lienor the court at the time of entering the decree of foreclosure, in his discretion, and upon such terms and conditions as shall be equitable under the then existing conditions, may extend the time within which the premises may be redeemed, for such period as would not work an unjust hardship upon the parties interested, and at any time thereafter upon the petition of the mortgagor, lienor or those holding under him, on notice to the mortgagee and after hearing thereon, may reopen such decree and make such further orders relating thereto as justice may require. The provisions of this section, so far as pertinent thereto, shall apply to decrees heretofore entered where the time therein

fixed for redemption has not expired on the date of such petition.

"10... Any party in interest may apply to the court at any time upon the grounds of a change in conditions and the court, upon due notice and hearing may, if justice requires, revoke, revise, alter or modify any order previously made.

"11... The preceding sections shall apply to only such proceedings as concern liabilities or obligations incurred prior to the passage of this act, except as hereinafter otherwise provided...

"14... Nothing herein shall affect or change any lawful security held by any creditor, nor its order of priority, and such rights of security or priority shall be considered by the court in any orders made hereunder relating to the subject matter of such security.

"15... Nothing herein shall be deemed to affect the general equity powers of a court relating to receivers and receiverships.

"16... When the provisions of this act are invoked any statute of limitation applicable to the matters embraced in such proceedings shall be tolled during the pendency thereof.

"17... Any proceeding to enforce any contract renewing an obligation contracted prior to the passage of this act shall be subject to the same provisions hereof as are other obligations contracted prior to the passage of this act...

"20... While this act shall be in force all laws, or parts thereof, inconsistent herewith shall be deemed to be suspended, provided that upon the termination of the emergency herein defined, to be determined as hereinafter provided, this act shall cease to be effective and all such suspended acts, laws or statutes, or parts thereof, shall thereupon forthwith be and become in full force and effect. Except that whenever action has been taken or orders made by a court under the provisions hereof, such court shall have jurisdiction to make such further order therein as may be deemed necessary to an appropriate disposition of matters then pending before him...

"23... The period of emergency herein provided for shall be from the date of the passage of this act until such date as the governor may declare the emergency to be at an end, and authority is hereby conferred upon the governor to make such declaration by proclamation when in his judgment the economic conditions warrant.

"2... This act shall take effect from its passage and terminate not later than two years thereafter, unless previously terminated as provided for in the preceding section.

"Approved June 15, 1933." -pp. 75-77.

#### NEW JERSEY

#### Legislation Enacted - 1933 Regular Session.

New Jersey. Laws, statutes, etc. Acts of the one hundred and fifty-seventh legislature of the State of New Jersey and Eighty-ninth under the new constitution, 1933. 1534 pp. Trenton, New Jersey, MacCrellish & Quigley Co., Printers, 1933.

Contains the Acts passed by the special session of the Legislature convened September 28, and October 9, 1933, pp. 1295-1315.



Chapter 70. "An Act in relation to the abatement, revision, alteration, adjustment and settlement of past due taxes and other municipal liens and charges levied and assessed by any municipality of this State. Be it enacted...

"1. It shall be lawful for the governing body of any municipality in this State to make such abatement, revision, alteration, adjustment and settlement of any past due taxes, assessments and other municipal charges, both of principal and of any and all interest and penalties thereon, as such governing body shall deem equitable and just and be for the best interests of such municipality; provided, however, that none of the provisions of this act shall be construed in any wise to affect or impair the right, title, interest or estate, or the lien of any purchaser, other than such municipality, acquired under any sale made or to be made for past due taxes, assessments or other municipal charges.

"2. No abatement of the principal sum of any such taxes, assessments or other municipal charges shall be made unless such governing body shall be satisfied that the market value of the property in question upon or against which said taxes, assessments or other charges have been levied, is less than such principal sum; or unless such governing body shall be satisfied that the said taxes, assessments or other municipal charges are illegal in whole, or in part, or unless the proceedings taken to levy or enforce the same are at variance with the laws of this State in such case made and provided.

"3. In case of the abatement or revision of any such taxes, assessments or other municipal charges by such governing body, such abatement or revision shall be null and void unless the amount agreed upon by such governing body to be paid in satisfaction thereof shall be paid within sixty days thereafter.

"4. Such governing body may adopt such rules as it may deem to be for the best interests of such municipality, subject to the terms hereof, to regulate the application of the provisions of this act and the procedure hereunder.

"5. All abatements, revisions and adjustments of any interest or penalties on any such taxes, assessments or other municipal charges heretofore made by the governing body of any municipal body in this State are hereby ratified and confirmed.

"6. The provisions of this act shall be construed to be additional legislation on the subject matter above mentioned and not as a revision or repeal of any other act relating to the same subject matter.

"7. This act shall take effect immediately.

"Approved March 16, 1933." -pp. 132-133.

Chapter 71. "An Act concerning guaranteed mortgages and interests in or obligations secured by mortgages issued by or guaranteed by any insurance company, mortgage guaranty company, bank, trust company or other company of this State, and conferring powers upon the Commissioner of Banking and Insurance with respect thereto, and upon such companies.

"Whereas, A public emergency exists by reason of the abnormal disruption of economic and financial processes affecting the conduct of the business of mortgage guaranty companies; and

"Whereas, It is essential, in the public interest, that the integrity of mortgage investments be preserved, that unnecessary foreclosure of mortgages be avoided, that the liquidation of mortgage investments be conducted in an orderly manner, that opportunity be afforded for the readjustment of mortgages to meet changed conditions and that this opportunity be extended beyond the period of disturbed banking and financial conditions, and continue during the operation of normal recuperative economic processes; and

"Whereas, It is essential, in the public interest, that assets securing guaranteed mortgage investments be held, administered and conserved in the interest of the holders thereof in such manner that such assets be held available for their security ratably and equitably; and

"Whereas, For the effectuation of those ends it is necessary and in the public interest that such holders of guaranteed mortgage investments and such mortgage guaranty companies be empowered, under regulation by the Commissioner of Banking and Insurance, to make readjustments and to take all steps appropriate thereto; therefore,

"Be it enacted...

"1. It is hereby declared and enacted that the provisions of chapter forty-five of the laws of one thousand nine hundred and thirty-three, entitled 'A supplement to an act entitled 'An act to provide for the regulation and incorporation of insurance companies and to regulate the transaction of insurance business in this State,' approved April third, one thousand nine hundred and two,' approved March ninth, one thousand nine hundred and thirty-three, are intended to and shall apply to the conduct of the business of insurance against loss by reason of the non-payment of principal and interest of bonds and mortgages, including the issue of bonds, debentures or certificates against mortgages by any insurance company, mortgage guaranty company, bank or trust company or other company of this State (hereinafter called, for the purposes of this act, 'mortgage guaranty company'), incorporated under any general or special law of this State, which has issued or guaranteed bonds and mortgages, or shares or parts of mortgages, or mortgage participation certificates, or shares or parts of bonds secured by mortgage, or bonds secured by trust mortgage, or participation certificates or coupon bonds entitling the holder to a proportionate share in a series or number of mortgages and bonds, or extensions or renewals thereof, or other obligations directly or indirectly secured by bonds and mortgages (hereinafter called 'mortgages or interests in mortgages'), and are intended to and shall apply to the conduct of such business by any subsidiary of any such company, and, to the extent to which the provisions of this act are properly applicable, to any such company now in the possession of the Commissioner of Banking and Insurance of this State.

"2. The Commissioner of Banking and Insurance, in addition to all other powers vested in him under the act mentioned in the preceding section, or otherwise, shall have power, from time to time, and whenever he shall think it expedient for the purpose of the conservation of the assets of any such mortgage guaranty company, or for the purpose of securing a ratable and equitable application of the capital, surplus and reserves of such company among persons entitled to claims against the same as security for or in payment of the obligations of such company



in respect of such mortgages and interest in mortgages, or otherwise in the public interest, after such notice or hearing in any case as he shall deem appropriate, by general or special orders or regulations, in general or particular instances; from time to time by him made and promulgated, extended, modified or revoked, and enforced...

"(i) To suspend the enforcement of any obligation or duty of any such company with respect to instituting or continuing the foreclosure of any mortgage or the sale of any real estate acquired through foreclosure or conveyance, or the enforcement of any deficiency upon any bond secured by mortgage;

"(j) For the preservation of the trust and the protection of those interested therein, to suspend the enforcement of any of the provisions of, or remedies provided by, or to relax provisions of, or to authorize or require the departure from the terms or provisions of and vary or modify the operation of the provisions of, any trust mortgage or trust indenture or collateral trust mortgage or indenture, made by any mortgage guaranty company, securing bonds or debentures or shares or parts of bonds or debentures, or bonds or debentures or certificates entitling the holder to a proportionate share in a series or number of mortgages or other obligations directly or indirectly secured by mortgages...

"(m) To allocate, prohibit or suspend the disbursement of funds by any such company, and to regulate the amount, time, and method of distribution of proceeds of mortgages, or of foreclosures, or of sales of real estate...

"14. This act shall become inoperative after three years from the date of its approval, but all orders or regulations made and all acts and things done under the provisions of this act shall be and remain valid and operative...

"17. This act shall be liberally construed for the effectuation of its purposes in all courts, in all places and by all public officers.

"18. This act shall take effect immediately.

"Approved March 16, 1933." -pp. 133-142.

Chapter 82. "An Act to amend an act entitled 'An act concerning proceedings on bonds and mortgages given for the same indebtedness and the foreclosure and sale of mortgaged premises thereunder,' approved March twelfth, one thousand eight hundred and eighty. Be it enacted...

"1. Section two of the act of which this act is amendatory be and the same is hereby amended to read as follows:

"2. In all cases where a bond and mortgage has or may hereafter be given for the same debt, all proceedings to collect said debt shall be, first, to foreclose the said mortgage, and if at the sale of the mortgaged premises under said foreclosure proceedings the said premises should not sell for a sum sufficient to satisfy said debt, interest and costs, then and in such case it shall be lawful to proceed on the bond for the deficiency; and that all suits on said bond shall be commenced within three months from the date of the sale of said mortgaged premises, and judgment shall be rendered and execution issue only for the balance of debt and costs of suit; provided, however, that no action shall be instituted against any party answerable on the bond unless such party is joined in the proceedings to foreclose the said mortgage; and provided, further, that the obligor or obligors in said bond may file an

answer in the suit on said bond disputing the amount of such deficiency, in which event both parties may introduce in evidence at the trial, testimony of the fair market value of the mortgaged premises at the time of the sale under said foreclosure proceedings, and the court, sitting with or without a jury, shall determine the amount of said deficiency by deducting from said debt the amount assessed as the fair market value of said premises; and provided further, that if all parties to the action shall so agree the court may accept as the fair market value of said mortgaged premises the value fixed by three appraisers to be named by agreement of all parties to the action, which said agreement shall be evidenced by a stipulation to be filed in the action.

"2. Section three of the act of which this act is amendatory be and the same is hereby amended to read as follows:

"3. That if after the foreclosure and sale of any mortgaged premises the person who is entitled to the debt shall recover a judgment in a suit on said bond for any balance of debt such recovery shall open the foreclosure and sale of said premises, and the person against whom the judgment has been recovered may redeem the property by paying the full amount of money for which the decree was granted, with interest to be computed from the date of said decree and all costs of proceedings on the bonds; and all reasonable expenses which the purchaser may have incurred in the meantime for taxes, assessments, other prior liens, necessary repairs upon said premises and interest on same, after deducting from the amount thereof such income as said holder may have derived from the possession of said premises either as rent or otherwise; provided, that a suit for redemption is brought within six months after the entry of such judgment for the balance of the debt; and provided, further, that where a suit has been brought on said bond for a deficiency as provided in section two of this act, and where the party or parties liable on said bond, or otherwise, for such deficiency shall have answered disputing the amount of such deficiency, as provided in said section two, then the effect of any such answer shall be to terminate any right to redeem from foreclosure sale, and recovery of judgment on the bond shall not open the foreclosure and sale of said premises.

"3. This act shall take effect immediately.

"Approved March 29, 1933." -pp. 172-174.

The following regarding the constitutionality of the New Jersey Mortgage Deficiency Law of 1933 is quoted from the United States Law Week 1(15): 231. Dec. 12, 1933:

"The New Jersey Mortgage Deficiency Law of 1933, which substitutes the 'fair market value' of mortgaged land for the proceeds of a foreclosure sale as the credit to be allowed the mortgagor in reduction of the debt in the mortgagee's action on the bond for the deficiency, is void as to a mortgage contract executed prior to the enactment of the statute in that it impairs the obligations of such contract in violation of both the State and Federal Constitutions...

"Vanderbilt, Trustee, etc. v. Brunton Piano Co., etc.; N. J. Ct. Ct. Errs. and Appls., No. 197, Nov. 23, 1933. (Case, J.)"



Chapter 109. "An Act relating to the collection of delinquent municipal liens.

"Whereas, The large volume of unpaid municipal liens is creating such a serious tendency toward nonpayment of current taxes and municipal liens that a public emergency demands some plan be made available to municipalities for the prompt collection of current taxes and assessments without requiring the immediate payment of arrears; but such a plan to be helpful must recognize the need of the property owner to maintain as a first lien the mortgage encumbrance upon his property; Now, therefore, in order to encourage the owner to use every effort to keep his property by granting him an opportunity to pay his present arrears in fixed installments over a term of years,

"Be it enacted...

"1. Whenever the governing body of any municipality of this State shall, by resolution adopted during the calendar year one thousand nine hundred and thirty-three, declare that it is for the best interest of its citizens that the provisions of this act be made available to its property owners, then all taxes, assessments, tax sale certificates held by the municipality or other municipal liens in arrears on January first, one thousand nine hundred and thirty-three, and not yet paid and satisfied, together with the interest and penalties thereon, shall, when brought under the provisions of this act by compliance with section seven of this act, and subject to the conditions hereinafter set out, be totalled as of said date; and the payment of such totalled sum shall be spread over a period of five years, and the same shall be payable in monthly or quarterly installments as stated in said resolution commencing August first, one thousand nine hundred and thirty-three, with interest on the several unpaid balances at the rate of seven per centum per annum, payable on the same quarterly dates... [Amended by Chapter 412, q.v.]

"5. The right of any person interested in such property to pay such arrears in such installments shall be conditioned on the prompt payment of the installments of taxes of one thousand nine hundred and thirty-three and all subsequent taxes, assessments or other liens imposed or becoming a lien after January first, one thousand nine hundred and thirty-three, including all installments thereafter payable on assessments theretofore levied, and also the prompt payment of all installments of arrears as hereinbefore authorized. Prompt payment shall consist in making payment thereof within thirty days after the respective due dates.

"6. During the period of the extension of time for payment herein provided for, the lien of such arrears shall be suspended, and the amounts thereof shall not be considered as due except as the same become payable in installments under the terms of this act; and the municipality shall have no further right to enforce the payment of such arrears so long as such installment payments shall be made promptly when due as herein provided for, and so long as payment for all subsequent taxes, assessments and other liens shall likewise be made promptly when due.

"7. The extension of time for payment and the suspension of the lien of existing arrears herein authorized shall not be effective as to any parcel of property until the first half of the nineteen hundred and thirty-three taxes thereon has been paid, together with any assessments

for local improvements, or installments thereof, falling due after January first, one thousand nine hundred and thirty-three, and before the date of actual payment of said first half of nineteen hundred and thirty-three taxes.

"8. In case any such installment of arrears or any new taxes, assessments or other liens are not promptly paid, that is to say, within thirty days after the date when the same is due and payable, then the whole amount of arrears theretofore suspended with interest thereon and penalties shall immediately become due and payable, and the liens thereof be re-instated, and the municipality shall have all the powers of enforcing its liens for such arrears that it would have had if this act had not been passed, and the time of such municipality for any action on its part shall at its option be extended for as much additional time as the period during which this act shall have been in force, as to such arrears...

"13. The holders of any outstanding certificates of tax sale shall not as a condition of foreclosure thereof be bound to pay any extended arrears except the respective installments provided for under this act, and no foreclosure of such certificate of sale shall include in the amount required to redeem, any sums paid on such extended arrears in excess of the amount so required to be paid; but this shall not relieve the holder thereof from any contract obligation to pay in full any arrears so extended...

"15. Any holder of a lien by way of mortgage or otherwise may pay any installment of any tax, or tax sale certificate, assessment, including any installment of arrears extended under this act, at any time after the same has been assessed or levied upon filing with the collecting officer a certificate stating his name and address and lien and shall then be entitled to add to the amount of his lien, the sum so paid with interest thereon from the date of payment; but in such case if the owner or any other prior party in interest shall thereafter pay the same to the collecting officer, the latter shall give a special receipt for such payment, and shall immediately notify the lien-holder who made the first payment thereof, and said lien-holder shall be entitled to receive the amount of such payment from the collecting officer, and all further rights of such lien-holder under such payment shall immediately cease...

"17. This act shall take effect immediately.

"Approved April 11, 1933." -pp. 217-221.

Chapter 251. "An Act to amend an act entitled 'An act concerning unpaid taxes, assessments and other municipal charges on real property, and providing for the collection thereof by the creation and enforcement of liens thereon' (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen. Be it enacted...

"1. Section sixteen of the act of which this act is amendatory be and the same is hereby amended so that the same shall read as follows:

"16. When unpaid taxes or any municipal lien, or part thereof, on real property remains in arrears on the first day of July in the calendar year following the calendar year when the same became in arrears, the collector, or other officer charged by law in the municipality with that duty, shall enforce such lien by selling such property in the manner set forth in this act. The term 'collector' as hereinafter used shall be



taken to include any such officer, and the term 'officer' shall be taken to include the collector; provided, however, that the municipality may by resolution direct that where unpaid taxes or other municipal liens, or part thereof, are in arrears for more than one year, such sale shall include only such unpaid taxes or other municipal liens as were in arrears in the year designated in such resolution; and provided, further, that the municipality may by resolution, either general or special, direct that there shall be omitted from such sale any and/or all such unpaid taxes, and other municipal liens, or parts thereof, on real property, upon which regular installment payments are being made; and provided, further, that in case any installment is not paid when due the municipality may direct that the said collector, or other officer charged by law with that duty, shall proceed to enforce such lien by selling in the manner in this act provided.

"2. Section seventeen of the act of which this act is amendatory be and the same is hereby amended so as to read as follows:

"17. The collector, or other officer, shall make a list of the lands so subject to sale, describing the same in accordance with the last tax duplicate, including the name of the owner as shown on duplicate, amplifying the description in the duplicate if necessary to better identify the parcel. He shall enter on such list all taxes, assessments and other municipal charges which were a lien on such property on said first day of July. He shall also add to such list any unpaid installments of assessments for benefits theretofore levied and existing as immediate or direct benefits, whether then payable or not, so that such list shall be a complete statement of all municipal charges against such property existing on said first day of July, together with all interest and costs on all of the items of said list computed to such first day of July; provided, however, that if directed so to do by resolution, the collector shall omit from such list such lands as may be subject to sale for unpaid taxes or for any municipal lien, or part thereof, upon which regular installment payments are being made under any agreement or agreements approved by the municipality.

"3. This act shall take effect immediately.

"Approved June 21, 1933." -pp. 679-680.

Chapter 266. "An Act to amend an act entitled 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, nineteen hundred and eighteen. Be it enacted...

"7. Section six hundred two of the act to which this act is an amendment is hereby amended to read as follows:

"602. Taxes shall be payable and shall be delinquent as hereinafter stated.

"(a) The poll tax levied in accordance with section two hundred one of this act shall be payable and shall become delinquent on the dates hereinafter provided for the first instalment of other taxes.

"(b) Taxes for the year nineteen hundred thirty-three shall be payable, one-half thereof on the first day of April, and the remaining half on the first day of December, and will become delinquent as to the first half on the first day of June, and as to the second half on the first day of December.

"(c) Taxes for the year nineteen hundred thirty-four and subsequent years shall be payable, the first instalment as hereinafter provided on the first day of February and the second instalment on the first day of May, the third instalment on the first day of August, and the fourth instalment on the first day of November, after which dates if unpaid, they shall become delinquent.

"(d) From and after the respective dates hereinbefore provided for taxes to become delinquent, the tax payer or property assessed shall be subject to the penalties thereafter prescribed.

"(e) The dates hereinbefore provided for payment of the first and second instalments of taxes subsequent to the year nineteen hundred thirty-three, being before the true amount of the tax will have been determined, the amount to be payable as each of the first two instalments shall be one-quarter of the total tax finally levied against the same property or taxpayer for the preceding year; and the amount to be payable for the third and fourth instalments shall be the full tax as levied for the current year, less the amount charged as the first and second instalments; the amount thus found to be payable as the last two instalments shall be divided equally for and as each instalment. An appropriate adjustment by way of discount shall be made, if it shall appear that the total of the first and second instalments exceeded one-half of the total tax as levied for the year.

"(f) Taxes may be received and credited as payments at any time, even prior to the dates hereinbefore fixed as payable...

"15. It being the purpose of this act to bring about earlier dates for the collection of taxes for the year nineteen hundred thirty-four and subsequent years, and this act shall apply to such end, but the assessment and collection of taxes for one thousand nine hundred and thirty-three and proceedings and remedies relating thereto shall be done and taken under the act to which this act is an amendment and the amendments and supplements thereto. This act shall take effect July first, one thousand nine hundred and thirty-three.

"Approved June 21, 1933." -pp. 712-724.

Chapter 412. "An Act to amend an act entitled 'An act relating to the collection of delinquent municipal liens,' approved April eleventh, one thousand nine hundred and thirty-three. Be it enacted...

"1. Chapter one of an act entitled 'An act relating to the collection of delinquent municipal liens,' approved April eleventh, one thousand nine hundred and thirty-three, be and the same is hereby amended so as to read as follows:

"1. Whenever the governing body of any municipality of this State shall by resolution adopted during the calendar year one thousand nine hundred and thirty-three, declare that it is for the best interests of its citizens that the provisions of this act be made available to its property owners, then all taxes, assessments, tax sale certificates held by the municipality or other municipal liens in arrears on January first, one thousand nine hundred and thirty-three, and not yet paid and satisfied, together with the interest and penalties thereon, shall, when brought under the provisions of this act by compliance with section seven of this act, and subject to the conditions hereinafter set out, be totalled



as of said date; and the payment of such totalled sum shall be spread over a period of five years, and the same shall be payable in monthly or quarterly installments as stated in said resolution commencing January first, one thousand nine hundred and thirty-four, with interest on the several unpaid balances at the rate of seven per centum per annum, payable on the same quarterly dates.

"2. This act shall take effect immediately.

"Approved December 4, 1933." -p. 1131.

#### Governor's Proclamation.

"Following receipt of a letter from Mayor Frank Hague of New Jersey suggesting a two-year moratorium on mortgage foreclosures, Governor A. Harry Moore announced on Feb. 14 that he would 'shortly issue a plea to mortgage holders' to adopt the suggestion." -Commercial & Financial Chronicle 136: 1142. Feb. 18, 1933.

#### NEW MEXICO

#### Legislation Enacted - 1933 Regular Session.

New Mexico. Laws, statutes, etc. Laws ... passed by the eleventh regular session of the State of New Mexico which convened ... on the tenth day of January, 1933, and adjourned at the hour of eleven on the eleventh day of March, 1933. 570 pp. Albuquerque, Valliant Printing Company, 1933.

Chapter 7. "An Act relating to the foreclosure of judgment liens. S. B. No. 28; Approved February 11, 1933. Be it enacted...

"Section 1. Any person holding a judgment lien on any real estate situated in this state may subject said real estate to the payment of his judgment by a foreclosure suit in any court of competent jurisdiction, such suits to be instituted and prosecuted in the same manner as ordinary suits for the foreclosure of mortgages, and the sale thereunder to be held in the same manner and subject to the same rights of redemption as in sales held under mortgage foreclosure decrees.

"Section 2. Neither the issuance or levy of execution shall be a prerequisite to the bringing of such suit, nor shall any appraisal of the real estate be required.

"Section 3. The defendant, if he desires to claim such real estate or any part thereof as an exception allowed by law, shall set up his claim of exemption by answer in such foreclosure suit.

"Section 4. The method of procedure provided by this Act shall be available to the holder of the judgment lien at his option but shall not be exclusive. Nothing herein contained shall be construed as diminishing or altering any existing remedies by execution or otherwise, now afforded by law to a judgment creditor." -p. 8.

Chapter 20. "An Act providing for the discharge of tax liens for interest and penalties upon taxes if paid within certain specified times; authorizing the acceptance or partial payments of taxes by county treasurers; authorizing the issuance of tax receipts under certain conditions and providing for the cancellation of tax lien certificates under the conditions herein specified, and declaring an emergency. H. Jud. Com. Sub. for S. B. 118; Approved February 15, 1933." -pp. 18-19.

Repealed by Chapter 109, pp. 211-213, approved March 14, 1933, q.v.

Chapter 26. "An Act amending Section 40-407 New Mexico Statutes annotated compilation 1929 so as to permit and allow drainage districts to become purchasers at sales of lands for delinquent drainage assessments. H. B. No. 71 Approved February 18, 1933. Be it enacted...

"Section 1. That Section 40-407 of the New Mexico Statutes Annotated, Compilation of 1929, be amended to read as follows:

"40-407. The said special master shall sell the lands as to which the judgment entered has not been paid, at the court house of the county where the lands, or some part thereof are situated, after having first advertised said sale weekly for four consecutive weeks in some newspaper published in such county, and if such lands are situated in more than one county such notice of sale shall be published in a newspaper in each of such counties. If all such land is not sold on the day advertised such sale shall continue from day to day until completed. Sale shall be made at public outcry to the highest and best bidder for cash. The special master shall make a report of such sale or sales to the court and upon approval thereof, title to such lands so sold shall thereupon become vested in the purchaser, subject, however, to all other tax liens, and the lien for all subsequent installments of drainage assessments and interest thereon, and the said purchaser shall thereupon become the owner in fee simple of the lands, and the special master shall execute and deliver deeds which shall have the same force and effect as deeds executed under judgments and decrees in civil actions, but the owner of such land, or anyone interested in the title thereto may redeem from such sale by paying to the purchaser or his assignee the purchase price with interest thereon at the rate of twelve (12%) per cent per annum, together with all moneys subsequently paid for taxes and assessments thereon, at any time within nine months from the date of sale. The several tracts or parcels of land to be sold shall be offered separately. At such sale the Commissioners of the drainage district in which the lands are situated may bid and become purchasers the same as any other purchaser and shall not be required to pay the purchase price in cash, but shall take title to such lands in the name of the drainage district and may thereafter sell or lease the said lands and all proceeds from the sale or leasing thereof shall be disposed of as herein provided. The amount received upon any bid shall be applied to the amount of the judgment against said tract or parcel of land bid upon; if the amount received is less than such judgment, nevertheless such judgments shall be deemed satisfied by such sale, but if the amount received is more than the judgment any surplus shall be applied first to the payment of any general state or county taxes outstanding and unpaid and then if a balance remains, as the court shall direct. All moneys received by the special master in payments on the judgment or for purchase of lands at the fore-



closure sale over and above costs, attorney's fees and expenses of sale shall be paid to the treasurer of the district for credit pro rata to the respective funds entitled thereto." -pp. 26-27.

Chapter 96. "An Act providing for the discharge of tax liens for interest and penalties upon assessments in irrigation districts organized to cooperate with the United States under the Federal Reclamation Laws and other Federal laws if paid within certain specified times; authorizing the issuance of tax receipts under certain conditions and providing for the cancellation of tax deeds under the conditions herein specified and declaring an emergency. S. B. No. 176; Approved March 13, 1933. Be it enacted...

"Section 1. That the Assessor-Collector of any Irrigation District in the State of New Mexico organized for the purpose of cooperating with the United States Government under Federal Reclamation Laws and other Federal laws, be and he hereby is authorized and directed to issue receipts in full upon the payment to him of the principal of levies and assessments past due and unpaid, and charged against the property owner, as shown by the tax rolls in his office, if the said principal be paid within 90 days from the date of the passage and approval of this Act; if such principal of levies and assessments be paid after ninety days and before one year after the passage and approval of this Act, he shall add thereto and collect interest at the rate of six per cent per annum from the date of delinquency.

"Section 2. Upon the payment of any principal of levies and assessments charged against the landowner, as herein provided, the lien of the District insofar as it relates to accrued interest and penalties under existing Acts, shall be and the same is hereby discharged and forever cancelled. Any tax deed held by the District for levies and assessments which may be paid under the provisions of this Act, shall upon such payment, be forthwith cancelled and discharged of record.

"Section 3. The provisions of this Act shall not be applicable to levies and assessments which are paid after the expiration of this Act, nor shall it be construed to repeal or invalidate any levy and assessment or tax deeds, or to discharge any levies and assessments now unpaid and due, except as in this Act specifically set out. This Act shall be null and void at the expiration of one year after its passage and approval.

"Section 4. No water user who has paid his levies and assessments in accordance with this Act shall be denied water for the reason of unpaid penalties and interest for the years for which the principal of the levies and assessments is paid under the provisions of this Act.

"Section 5. That it is necessary for the preservation of the public peace, health and safety of the inhabitants of the State of New Mexico that the provisions of this Act shall become effective at the earliest possible time, and, therefore, an emergency is hereby declared to exist, and this Act shall take effect and be in full force and effect from and after its passage and approval." -pp. 194-195.

Chapter 109. "An Act providing for the discharge of tax liens for interest and penalties upon taxes if paid within certain specified times: Authorizing the acceptance of partial payments of taxes by county treasurers: Authorizing the issuance of tax receipts under certain conditions and providing for the cancellation of tax lien certificates under the conditions herein specified: providing a limitation for the collection of interest and penalties upon taxes in certain cases: to repeal house judiciary committee substitute for Senate Bill No. 118, passed by this legislature and approved by the Governor on February 15, 1933; and validating payments made under the provisions of said Act, and declaring an emergency. S. B. No. 241; Approved March 14, 1933. Be it enacted...

"Section 1. That the County Treasurer and Ex-Officio Tax Collector of each County of the State of New Mexico, be and he is hereby authorized and directed to issue receipts upon the payment to him of the principal of taxes past due and unpaid, plus court costs, if any, and charged against the taxpayer as shown by the tax rolls in his office, if the said principal be paid within ninety days from the date of the passage and approval of this Act; if such principal of taxes, plus Court costs, if any, be paid after ninety days and before one hundred and eighty days after the passage and approval of this Act, he shall add thereto and collect interest at the rate of six per cent per annum from the date of delinquency; if such principal of taxes, plus Court costs, if any, be paid after one hundred and eighty days and before two hundred and seventy days after the passage and approval of this Act, he shall add thereto and collect interest at the rate of eight per cent per annum from the date of delinquency; if such principal of taxes, plus Court costs, if any, be paid after two hundred and seventy days and before one year from the date of the passage and approval of this Act, he shall add thereto and collect interest at the rate of ten per cent per annum from the date of delinquency. Every receipt so issued by the County Treasurer shall be for the amount actually paid to him and he shall endorse thereon and on the tax rolls that the receipt has been issued pursuant to the provisions of this Act.

"Section 2. Upon payment as in Section 1 provided, the lien of the State, for the principal of such taxes including all accrued interest and penalties under existing Acts, shall be and the same is hereby discharged and forever cancelled. Any unassigned tax lien certificate outstanding for taxes which may be paid under the provisions of this Act shall, upon such payment, be forthwith cancelled and discharged of record. If judgment has been recorded therefor the lien of such judgment shall be discharged of record.

"Section 3. If said unassigned lien certificate be included in any tax suit same shall, upon payment as herein provided, be dismissed from such suit...

"Section 5. The County Treasurer is hereby authorized and directed to accept partial payments on any delinquent taxes and issue a memorandum receipt therefor...

"Section 7. The provisions of this Act shall not be applicable to taxes which are paid after the expiration of this Act nor shall it be construed to repeal or invalidate any taxes, tax lien Act, tax lien certificate or to discharge any taxes now unpaid and due, except as in this Act specifically set out; nor shall the provisions of this Act be applicable to taxes for which certificates of tax lien have been issued and assigned.



"Section 8. In all cases where payment has been made as in Section 1 provided, no action or suit, either in law or equity, shall be brought nor shall any distraint warrant be issued or levied to enforce the payment or collection of the balance of the accrued interest and penalties under existing Acts unless such action or suit be commenced or such distraint warrant be issued and levied within six months from the date of such payment.

"Section 9. This Act shall apply only to taxes due and unpaid at the time of its passage.

"Section 10. House Judiciary Committee Substitute for Senate Bill 118 entitled 'An Act providing for the discharge of tax liens for interest and penalties upon taxes if paid within certain specified times; authorizing the acceptance of partial payments of taxes by county treasurers; authorizing the issuance of tax receipts under certain conditions and providing for the cancellation of tax lien certificates under the conditions herein specified, and declaring an emergency,' passed by this Legislature and approved by the Governor on February 15, 1933 is hereby repealed; provided, however, that any payment of taxes made under the provisions of the aforesaid Act hereby repealed, shall be deemed and considered to have been made and paid under the terms and provisions of this Act.

"Section 11. That it is necessary for the preservation of the peace, health and safety of the inhabitants of the State of New Mexico that the provisions of this Act shall become effective at the earliest possible time and therefore an emergency is declared to exist and this Act shall take effect and be in full force and effect from and after its passage and approval." - pp. 211-213.

Chapter 137. "An Act providing for the discharge of assessment liens for interest and penalties upon assessments of lands in certain irrigation districts if paid within certain specified times; authorizing the acceptance of partial payments of such assessments by County Treasurers; authorizing the issuance of receipts under certain conditions and providing for the cancellation of lien certificates under the conditions herein specified, and declaring an emergency. H. B. No. 293; Approved March 14, 1933. Be it enacted...

"Section 1. That the County Treasurer and Ex-Officio Collector of Assessments made against land in irrigation districts organized under the provisions of Chapter 41 of the Session Acts of the Legislature of New Mexico for the year 1919, and not authorized to co-operate with the reclamation department of the Federal Government, be and he is hereby authorized and directed to issue receipts upon the payment to him of the principal of assessments past due and unpaid, plus Court costs, if any, and charged against the land owner as shown by the tax rolls in his office, if the said principal be paid within ninety days from date of the passage and approval of this Act; if such principal of assessments, plus Court costs, if any, be paid after ninety days and before one year after the passage and approval of this Act; he shall add thereto and collect interest at the rate of six per cent per annum from the date of delinquency.

"Section 2. Upon the payment of any principal of such assessments, plus Court costs, if any, and charged against the taxpayer as herein provided, the lien of such irrigation district, in so far as it relates to

accrued interest and penalties under existing Acts, shall be and the same is hereby discharged and forever cancelled. Any unassigned tax lien certificate outstanding for such assessments which may be paid under the provisions of this Act shall, upon such payment, be forthwith cancelled and discharged of record. If judgment has been recorded therefor the lien of such judgment shall be discharged of record.

"Section 3. If said unassigned lien certificate be included in any tax suit, same shall, upon payment in full as herein provided, be dismissed from such suit...

"Sec. 5. The County Treasurer is hereby authorized and directed to accept partial payments on any delinquent assessments in such irrigation district and issue a memorandum receipt therefor...

"Sec. 7. The provisions of this Act shall not be applicable to assessments which are paid after the expiration of this Act nor shall it be construed to repeal or invalidate any assessments or lien or Acts concerning same or to discharge any assessment now unpaid and due, except as in this Act specifically set out nor shall the provisions of this Act be applicable to taxes for which certificates of tax lien have been issued and assigned.

"Sec. 8. Nothing in this Act shall be construed as preventing the prosecution and continuation of suits now pending, or that may be filed under the provisions of the laws of this State.

"Sec. 9. This Act shall be null and void at the expiration of one year after its passage and approval.

"Sec. 10. That it is necessary for the preservation of the peace, health and safety of the inhabitants of the State of New Mexico that the provisions of this Act shall become effective at the earliest possible time and therefore an emergency is declared to exist and this Act shall take effect and be in full force and effect from and after its passage and approval." -pp. 284-285.

Chapter 171. "An Act providing when taxes are due and prescribing the duties of County Treasurers in relation to the collection of taxes; providing for the collection of delinquent taxes, and for the sale of property on which taxes are delinquent, the issuance, sale and assignment of tax sale certificates, and the issuance of tax deeds; prescribing for the redemption of property sold for delinquent taxes, and the disposition of property not redeemed; prescribing the duties of the State Tax Commission in relation to property sold the State for delinquent taxes; prescribing the general rules of procedure to be taken by County Treasurers for the enforcement of the payment of delinquent taxes and for the sale of real property on which taxes are delinquent; amending Sections 141-401, 141-403, 141-414 of the New Mexico Statutes Annotated, 1929 Compilation, repealing Section 141-702 of the New Mexico Statutes Annotated, 1929 Compilation, and repealing all Acts and parts of Acts in conflict or inconsistent with the provisions of this Act, and providing for an emergency. S. B. No. 144; Approved March 16, 1933. Be it enacted...

"Section 1. On the second Monday in June of each year the Treasurers of the several Counties of this State shall offer for sale and sell at public vendue the real property of their respective counties upon which the taxes are delinquent for the preceding year or years as shown by the tax rolls of the County. Such sales shall be held at the front door of the Court



House or of the building in which the District Court is regularly held in the County, commencing at 10:00 A. M. on the second Monday in June and continuing from 10:00 A.M. to 4:00 P.M. each day for five consecutive days unless all of the property so offered for sale for the taxes, penalties, interest and costs due shall sooner be sold to purchasers other than the State.

"Section 2. It is hereby made the duty of each County Treasurer in the State to give notice of the sale of real property for delinquent taxes in Section 1 of this Act provided for...

"Section 5. The County Treasurer shall appear in person or by deputy at the front door of the Court House or of the building where District Court is regularly held in the County on the date and hour of sale as specified in the public and posted notices and offer for sale at public vendue each and every item and parcel of real property, tract of land, city or town lot, or parts thereof, with the improvements thereon, for the amount of the taxes, penalties, interest and costs due thereon respectively and sell the same and each item and parcel thereof to the highest bidder for cash and the said sale shall be continued from day to day for a period of five days unless all of the property offered shall sooner be sold. Property unsold at the close of the sale each day shall be carried over and again offered for sale on the succeeding day. On the fifth day of the sale, all property on which no acceptable bid has been received, shall be struck off and sold to the State for the amount of the taxes, penalties, interest and costs due thereon. In any case, if bids shall be made and paid for more than the amount of the taxes, penalties, interest and costs due, the excess of such amount shall be paid over to the owner of the property by the Treasurer...

"Section 13. Real property sold under the provisions of this Act may be redeemed by the owner or by any person having a legal or equitable right therein at any time before two years from the date of the sale by payment to the County Treasurer, to be held by him subject to the order of the purchaser or the certificate, or his legal successor or assignee, the amount for which the sale was sold with interest thereon from the date of sale at the rate of one per cent per month together with the amount of all prior or subsequent taxes paid by the purchaser of the certificate and/or his assignee with like interest from the date such payment or payments were made.

"Section 14. The County Treasurer, upon application of the redemptioner and the payment of the amount required to redeem as in the preceding section hereof provided, plus a fee of One (\$1.00) Dollar, shall issue and deliver to the person redeeming or his authorized agent a certificate of redemption...

"Section 16. At any time after the expiration of two years from the date of the tax sale certificate, where the property has not been redeemed, on demand of the holder of the tax sale certificate the presentation thereof to the County Treasurer and the payment of a fee of One (\$1.00) Dollar, the County Treasurer shall issue and deliver to the legal owner and holder of the said tax sale certificate a tax deed to the property described therein...

"Section 19. Interest and penalties on taxes that have become delinquent shall be charged in all cases as provided by law applicable thereto, and the County Treasurer shall add to each item of taxes due and delinquent an amount

equal to four per cent of the amount of the tax delinquent...

"Section 20. The County Treasurers in the State are and each of them is hereby authorized and given full power to sell real property for the taxes delinquent and for the penalties, interest and costs accruing thereon as provided by law after compliance with the conditions precedent as to posting and publication of the notices of sale proscribed in this Act and no notice to owners of the sale other than as in this Act provided shall be necessary or required. No notice other than the recording of the tax sale certificates shall be necessary or required to be given to property owners of the issuance of such certificates or of tax deeds. Provided nothing herein contained shall be taken as prohibiting the institution of suits in the name of the County or State against any person or property for taxes, penalties, interest and costs due...

"Section 22. In all cases where the property is sold to the State of New Mexico and the certificate of sale has not been sold or assigned by the Treasurer before the expiration of the period of redemption, that is to say, before the expiration of two years from the date of the sale, the County Treasurer shall execute a tax deed to the State of New Mexico substantially in the form for tax deed as in this Act hereinbefore specified for all of the several tracts, lots or parts of lots so sold to the State, and such tax deeds shall be recorded in the office of the County Clerk without charge, and shall vest the title to said lands, lots and property in the State as in other cases...

"Section 32. When any property acquired by the State, as in this Act provided, cannot be sold for as much as the appraised value, the same may be leased by the State Tax Commission for a term not exceeding five years, the annual rental to be paid annually in advance, and deferred rentals to be secured by notes as in the case of ordinary grazing leases on State lands. But such leases shall be terminable at the option of the Commission at the end of any year upon written notice thereof to the lessee not less than thirty days before the anniversary date of the lease...

"Section 33. The provisions of this Act shall be applicable to all property on which taxes are delinquent for the year 1931 or that may thereafter become delinquent and the proceedings described herein shall be taken for collection of delinquent taxes for the year 1931 and future years. All proceedings for the collection and issuing liens against property upon which taxes are delinquent for the year 1930 and prior years shall be and remain as by the Session Laws of 1929 and amendments thereof provided, unaffected by the provisions of this Act.

"Section 34. The proceedings prescribed in this Act for the sale of property for delinquent taxes, penalties, interests and costs shall be taken in the year 1933 for the taxes delinquent for the years 1931 and subsequent years, and the notices of sales as prescribed in this Act shall be appropriately modified so as to include the taxes delinquent and the property on which the same shall be delinquent for the years 1931 and subsequent years, subject, however, to the exceptions mentioned in the preceding Section of this Act; and the computations of penalties, interest and costs due shall be made in all cases in conformity with any special or other Act of the Legislature temporarily or otherwise reducing penalties and interest accruing on delinquencies. In the year 1934 and each year thereafter the proceedings prescribed herein shall be taken and con-



summed pursuant to the provisions hereto for the taxes delinquent for the preceding years respectively...

"Section 36. The Treasurer shall, between the first and fifteenth day of May of each year, give notice to each delinquent taxpayer and/or mortgagee by registered mail to his last known address as shown by the tax rolls, that his property will be sold on the second Monday in June following unless the taxes, interest and costs be paid prior thereto...

"Sec. 39. That section 141-414 of the New Mexico Statutes Annotated, 1929 Compilation, be amended to read as follows:

"Section 141-414. On December first of each year, if taxes levied in that year shall not have been paid, one-half thereof shall become delinquent and on May first, following, if not paid, the remaining one-half of said taxes shall become delinquent and such taxes, from the respective dates of delinquency, shall bear interest at the rate of one per cent per month until paid. Immediately after the beginning of such delinquency the County Treasurer shall mail a notice to the delinquent taxpayer, at the address shown on the rolls, informing him that his taxes are delinquent and will bear interest at the rate of one per cent per month; but proof of the mailing of such notice shall not be necessary to the collection of said interest'...

"Section 42. Nothing in this Act contained shall be construed or deemed as changing the method or manner of the collection of delinquent taxes on personal property as now provided by law.

"Section 43. All Acts and parts of Acts inconsistent with or contrary to the provisions of this Act are hereby repealed in so far as the same relate to or govern the collection of delinquent taxes and the sale of property therefor, as herein prescribed; Provided, however, that the provisions of existing law shall be and remain in full force and effect, as to delinquent taxes for which tax sales certificates have been sold or assigned, or for which certificates of lien have been sold and assigned by the County or State and also as to delinquent taxes for which certificates of tax lien have been issued and upon which suits have been brought and are now pending for foreclosure of such certificates by the State.

"Section 44. That it is necessary for the preservation of the public peace and safety of the inhabitants of the State of New Mexico that the provisions of this Act shall become effective at the earliest possible time, and therefore an emergency is hereby declared to exist and this Act shall take effect and be in full force from and after its passage and approval." -pp. 430-447.

#### NEW YORK

#### Legislation Enacted - 1933 Regular Session.

New York. Laws, statutes, etc. Laws of the State of New York passed at the one hundred and fifty-sixth session of the Legislature begun January fourth and ended April tenth, 1933 at the city of Albany; also laws of the extraordinary sessions of 1932 and 1933... Vols. I-II. 2424 pp. Albany, J. B. Lyon Co., 1933.

Chapter 91. "An Act to amend the tax law and the county law, in relation to extension by the county treasurer of time for the collection of taxes... The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section eighty-five of chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' as last amended by chapter three hundred twenty-three of the laws of nineteen hundred sixteen, is hereby amended to read as follows:

"85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than April first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer; provided, however, and notwithstanding ninety per centum of the taxes shall not have been paid, the county treasurer may extend the time for the collection of taxes levied for the year nineteen hundred thirty-three, to a date not later than June first, nineteen hundred thirty-three. Collectors and receivers of taxes who have filed a bond as required by statute, shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

"2. Section one hundred fifty of chapter sixteen of the laws of nineteen hundred nine, entitled 'An act in relation to counties, constituting chapter eleven of the consolidated laws,' is hereby amended to read as follows:

"150. Extension of time for the collection of taxes. The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve; and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him; provided, however, and notwithstanding ninety per centum of the taxes shall not have been paid, the county treasurer may extend the time for the collection of taxes levied for the year nineteen hundred thirty-three, to a date not later than June first, nineteen hundred thirty-three.

"3. This act shall take effect immediately." -pp. 139-140.

Became a law March 24, 1933, with the approval of the Governor:

-Amended by Chapter 105, Law Reports and Session Laws... (Weekly Advance Sheets, no. 1737, April 14, 1934). q.v.



Chapter 319. "An act to amend the real property law, in relation to the modification and extension of mortgage investment... The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Article eight of chapter fifty-two of the laws of nineteen hundred nine, entitled 'An act relating to real property, constituting chapter fifty of the consolidated laws,' is hereby amended by adding at the end thereof a new section, to be section two hundred seventy-seven, to read as follows:

"277. Modification and extension of mortgage investment. Corporations, trustees, executors, administrators, guardians and other persons holding trust funds, savings banks and other corporations that shall have made an investment, with the specified ratio of real property security, in a bond and mortgage or share or part thereof, whether guaranteed or not, may, prior to April first nineteen hundred thirty-five, waive or modify, either with or without consideration and prior or subsequent to maturity, any terms and conditions thereof, including the rate of interest, and extend or re-extend or agree to extend or re-extend such bond and mortgage or share or part thereof, for a period of not more than five years from the time of such extension, by agreement with the owner of the real property subject to the lien thereof, notwithstanding that, at the time of such waiver, modification, extension or agreement, the value of such real property may be less than that required by law for an original investment of such an amount therein by such holder and, in case any such investment is guaranteed, any such holder thereof may also extend or re-extend or agree to extend or re-extend the time of payment under the guaranty for a like period from its due date, and may release such guaranty or from time to time waive or modify any terms and conditions thereof, including the rate of interest.

"2. This act shall take effect immediately." -pp. 822-823.

Became a law April 21, 1933 with the approval of the Governor.

Chapter 463. "An Act to amend the tax law, in relation to the collection in installments of general property taxes in the county of Columbia, outside of the city of Hudson... The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' is hereby amended by adding a new section, to be section fifty-nine-b, to read as follows:

"59-b. Payment of taxes in installments in Columbia County. Notwithstanding any of the provisions of this chapter, the board of supervisors of the county of Columbia may, by resolution duly adopted prior to the annual tax levy in any year by two-thirds vote of all members elected to the board, determine that, thereafter, until such action be rescinded by such board, every tax in excess of twenty dollars, levied pursuant to section fifty-eight of this chapter, upon property situate in such county, outside the city of Hudson, may be paid in two equal installments, as follows: The first installment on or before the first day of February, where the warrant is annexed to the assessment-roll on or before the fifteenth day of December, or, if the warrant is annexed at a later date, as above provided, on or before the first day of the

following May; and, provided the first installment shall have been so paid, the second installment, with interest of one-half of one per centum for each month or fraction of a month from the said first day of February or the said first day of May, as the case may be, to the date of payment of such second installment, in addition thereto, on or before a certain date (which date shall be specified in such resolution) which shall not be later than the first day of August following such first day of February or first day of May. If such resolution be adopted by the board of supervisors of such county, such taxes thereafter levied therein may be so paid and tax warrants thereafter issued by such board to collecting officers for the collection thereof shall, in addition to the other matters required by law, so provide... If any tax, the first installment of which shall not have been paid within the time hereinbefore specified, shall be paid to the collecting officer after the time limited for paying such first installment, there shall be paid, in addition to the tax, interest of one per centum thereof for each month or fraction of a month that the same shall have remained unpaid after the time limited for paying the first installment. The return of a collecting officer to the county treasurer of unpaid taxes, required under section eighty-two of this chapter, in case the second installment of any tax shall not have been paid, need not set forth that the collecting officer has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, and it shall not be the duty of such collecting officer to enforce such installment by levy upon and sale of personal property. If such a resolution be adopted, and any tax charged on real estate is returned to the county treasurer, if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for one month after such return is made, such county treasurer shall advertise and sell such real property for such tax and interest and the expenses of such sale in accordance with the provisions of article seven of this chapter, except that such county treasurer shall cause the publication of the list of real property liable to be sold and the notice of sale to be commenced immediately after the expiration of such one month, and the time for the sale, issuance of certificates of sale, giving of notices to redeem, execution of tax deeds, redemption of the property, and all other acts or proceedings in the collection of such taxes by sale of the real property, shall be correspondingly adjusted; and all of the provisions of such article (so far as they are applicable or can properly be made applicable) shall otherwise apply to such sales or other acts or proceedings; and, except as so modified as to time, the powers and duties of the state or municipalities or state or local officials, and the rights, remedies and obligations of owners, occupants, tax sale purchasers, grantees or others, under such article, shall be the same as in such article provided. Any provisions of this chapter, which apply to the collection of general property taxes (either by the collecting officer of the tax district or the county treasurer) when collected otherwise than pursuant to such a resolution and warrant, which are applicable or can properly be made applicable to the collection of taxes pursuant to such a



resolution and warrant, shall apply to the collection of taxes under the latter circumstances with the same force and effect as under the former.

"2. This act shall take effect immediately." -pp. 1003-1005.

Became a law April 26, 1933, with the approval of the Governor.

Chapter 467. "An Act to amend the tax law, in relation to the redemption of real property from tax sales... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section one hundred thirty-six of chapter sixty-two of the laws of nineteen hundred nine, entitled 'Act in relation to taxation, constituting chapter sixty of the consolidated laws,' as last amended by chapter three hundred thirty-five of the laws of nineteen hundred thirty-two, is hereby amended to read as follows:

"136. Redemption by occupant and certificate of redemption. The occupant, or any other person, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money stated in the certificate of sale, with the addition of twenty per centum thereon, any tax or assessment (plus interest, penalties and other charges allowed by law with respect thereto) on such land, which the tax sale purchaser, or those claiming under him, shall have paid between the days of sale and redemption, with interest thereon at the rate of ten per centum per annum from the date of payment (provided such purchaser, or those claiming under him, shall have notified the department of taxation and finance immediately upon the payment thereof), such sums as may have been paid by such purchaser, or those claiming under him, for redemption of such land from prior or subsequent tax sales thereof, with interest thereon at the rate of six per centum per annum from the date of payment, and the statutory fees paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, or those claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing with the department of taxation and finance satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the total amount required for redemption specified above as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by such department.

"2. This act shall take effect immediately." -pp. 1008-1009.

Became a law April 26, 1933, with the approval of the Governor.

Chapter 468. "An act to authorize boards of supervisors to permit reduction in interest and penalties on real property taxes and water rents before sale thereof of the property affected and after sale to permit remission of interest and penalties on property bid in by the county... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Notwithstanding the provisions of any other law, if the board of supervisors of any county shall determine that it is for the best interests of such county, such board may, by resolution, authorize the county treasurer to reduce the rates of interest or of penalties now imposed by law, for failure to pay any real property tax or water rent, which shall have been returned as unpaid by a town collector or city treasurer to such county treasurer and for the collection of which no sale of the property shall have been made. If the board of supervisors of any county shall determine that it is for the best interests of such county, such board shall have like power to authorize, by resolution, the county treasurer to permit the redemption of any piece of property sold at a tax sale and bid in by such county on such terms as the board of supervisors may make and may remit in whole or in part any penalties and interest imposed by law to which the county or any other municipality shall be lawfully entitled upon such redemption. Provided, however, that in cases where such interest and penalties, if collected by the county, belong to a municipality therein, no reduction or remission in whole or in part of such interest and penalties shall be made without the consent of the municipality affected, which consent may be given in the manner provided by law for the passage of local ordinances.

"2. This act shall take effect immediately." -pp. 1009-1010.

Became a law April 26, 1933, with the approval of the Governor.

Chapter 477. "An Act to amend chapter three hundred and eleven of the laws of nineteen hundred twenty, entitled 'An act in relation to the assessment and collection of taxes in Suffolk county and repealing certain special acts relating to the assessment and collection of taxes in such county,' in relation to the amount of the penalty to be paid the receiver on deferred payments of taxes... The people of the State of New York represented in Senate and Assembly, do enact as follows:

"Section 1. Section thirteen of chapter three hundred and eleven of the laws of nineteen hundred twenty... as amended throughout by chapter one hundred and four of the laws of nineteen hundred twenty-one, the opening paragraph of such section having been amended by chapter one hundred and eighty-seven of the laws of nineteen hundred thirty-one, is hereby amended to read as follows:

"13. Tax roll and receiver's warrant. On or before the first day of December in each year or such date as may be designated by a resolution of the board of supervisors, the board of supervisors of the county shall annex to the tax and assessment roll of each town a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of the town to whom the same shall be directed, to collect from the several persons and on the property named and described in the tax and assessment roll the several sums extended therein as taxes and assessments against the respective names and property, except taxes upon



the shares of stock of banks and banking associations and further commanding him to pay over from time to time all moneys so collected, as follows:

"1. Within fifteen days after the delivery of the warrant to the supervisor of the town, in trust for the school districts therein, one-half of the amount of the tax levied for the purposes of the school districts of the town, or such part thereof as shall not, in the aggregate, exceed one-half of the total amount collected by said date.

"2. Within thirty days after such delivery, to the supervisor of the town, in trust for the school districts therein, the balance of the amount of the tax levied for the purposes of said school districts, or such part thereof as shall not in the aggregate exceed one-half of the total amount collected by said date.

"3. Within the said first period of fifteen days and thereafter within the said second period of fifteen days, the remainder of the moneys then collected to the supervisor of the town on account of the moneys levied therein for the support of highways and bridges, moneys to be expended by overseers of the poor for the support of the poor, and moneys to defray any other town expenses or charges.

"4. After thirty days from the date of the delivery of the warrant, and at the expiration of each period of ten days thereafter, on account of the foregoing, to the officers above named, in proportion to the balances remaining unpaid, all moneys so collected until such balances are paid in full.

"5. After the payment of such balances in full, to the county treasurer, all the residue of the moneys so collected, and such payments shall be made at intervals of ten days from the completion of the payments above provided, in subdivisions one, two, three and four of this section. If the law shall direct the taxes levied for any special purposes to be paid to any person or officer other than those named in this section, the warrant shall be conformed thereto. The warrant shall authorize the receiver to levy such taxes by distress and sale in case of non-payment. The tax roll and warrant shall be delivered to the receivers forthwith and the same are declared to be public records. All taxes in the tax roll shall be due and payable on the date of the warrant annexed thereto and shall be payable to the receiver at any time on or prior to the succeeding tenth day of January without penalty and that on all such taxes remaining unpaid on the tenth day of January, one per centum of the amount of the tax will be added, and an additional one per centum will be added for each month thereafter, until the return of the warrant to the county treasurer. The assessment roll shall contain appropriate space for the insertion of the penalty, and the county treasurer upon the return of the roll by the receiver shall insert therein the penalty to be added to each item of tax returned unpaid. The receiver shall require duplicate receipts for all payments made by him to any other officer than the county treasurer, and shall file one of such duplicates with the county treasurer on making his return.

"2. This act shall take effect September first, nineteen hundred thirty-three." -pp. 1032-1033.

Became a law April 26, 1933 with the approval of the Governor.

Chapter 639. "An act to amend chapter five hundred and forty-one of the laws of nineteen hundred sixteen, entitled 'An act relating to the preparation of assessment-rolls for the townships and tax districts therein in the county of Nassau, and the collection of taxes in such towns and tax districts, and to repeal certain local acts and parts of acts relating to assessments and taxation in such county,' in relation to the collection of taxes and assessments in quarterly annual installments... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section thirty-one of chapter five hundred and forty-one of the laws of nineteen hundred sixteen ... as last amended by chapter five hundred and fourteen of the laws of nineteen hundred twenty-eight, is hereby amended to read as follows:

"31. Tax roll and receiver's warrant. On or before the first day of December in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in said tax roll, the several sums mentioned therein for state, county, town, school district, lighting, fire, water, sewer district or other special district purposes, opposite the respective names or properties, and further commanding him to pay over from time to time until the return of unpaid taxes to the county treasurer as required by law all monies so collected appearing on said roll...

"8. ... All taxes upon personal property and one-quarter of all taxes upon real estate shall be due and payable on the first day of January, one-quarter of taxes on real estate shall be due and payable on the first day of April, one-quarter of taxes on real estate shall be due and payable on the first day of July, and the remaining and final one-quarter of taxes on real estate shall be due and payable on the first day of October. All taxes shall be and become liens on the real estate affected thereby and shall be construed and deemed to be charged thereon on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid. The second, third and fourth quarters of the tax on real estate which are due as hereinbefore provided on the first days of April, July and October, respectively, following the payment of the first quarter, may be paid on the first day of January, or at any time thereafter, provided the prior quarter or quarters, as the case may be, shall have been paid or shall be paid at the same time, and on such payments of the second, third and fourth quarters as may be made in such manner prior to the date they became due as hereinbefore provided; a discount shall be allowed from the date of payment to the date such quarters become due as hereinbefore provided at the rate of one-fourth of one per centum per month. A warrant issued by the board of supervisors prior to the time the amendment to this section takes effect and which has not been returned to the county treasurer shall be deemed amended according to the provisions of this section.

"2. Section thirty-three of such chapter, as last amended by chapter five hundred and fourteen of the laws of nineteen hundred and twenty-eight, is hereby amended to read as follows:

"33. Penalties. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town, school district and other



district taxes after the levy thereof:

"(1) Penalties on taxes due January first: if paid on or before February tenth, no penalty; if paid after February tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the first day of the month following the date of payment.

"(2) Penalties on taxes due April first: if paid on or before May tenth, no penalty; if paid after May tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof become due and payable as provided by this act to the first day of the month following the date of payment.

"(3) Penalties on taxes due July first, if paid on or before August tenth, no penalty; if paid after August tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the first day of the month following the date of payment or time of sale as provided by law.

"(4) Penalties on taxes due October first: if paid on or before November tenth, no penalty; if paid after November tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof become due and payable as provided by this act to the first day of the month following the date of payment...

"4. Sections seventy-seven-f and seventy-seven-g of such chapter, as added by chapter six hundred and nineteen of the laws of nineteen hundred thirty-two, are hereby amended to read as follows:

"77-f. School district tax roll and receiver's warrant. 1. On or before the fifteenth day of June in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in such tax roll, the sum set opposite the respective names or properties, and further commanding him to pay over on the first day of the month until the return of unpaid taxes to the county treasurer, as hereinafter provided, all moneys so collected for each such school district appearing on such roll to the treasurer or fiscal officer of each such school district, which tax roll and warrant shall be delivered to such receivers of taxes on or before such date.

"2. All taxes upon personal property and one-quarter of all taxes upon real estate shall be due and payable on the first day of July, one-quarter of taxes on real estate shall become due and payable on the first day of October, one-quarter of taxes on real estate shall be due and payable on the first day of January, and the remaining and final one-quarter of taxes on real estate shall be due and payable on the first day of April succeeding. All taxes shall be and become liens on the real estate affected thereby and shall be construed and deemed to be charged thereon on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid.

"3. The second, third and fourth of the tax on real estate which are due as hereinbefore provided on the first days of October, January and April following the payment of the first quarter, may be paid on the first

day of July, or at any time thereafter, provided the prior quarter or quarters, as the case may be, shall have been paid or shall be paid at the same time, and on such payments of the second, third and fourth quarters as may be made in such manner prior to the date they become due as hereinbefore provided, a discount shall be allowed from the date of payment to the date such quarters become due as hereinbefore provided at the rate of one-fourth of one per centum per month.

"77-g. Penalties. The following scale of penalties is hereby prescribed for neglect to pay such school district taxes after the levy thereof:

"1. Penalties on taxes due July first; if paid on or before August tenth, no penalty; if paid after August tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"2. Penalties on taxes due October first: if paid on or before November tenth, no penalty; if paid after November tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"3. Penalties on taxes due January first: if paid on or before February tenth, no penalty; if paid after February tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"4. Penalties on taxes due April first: if paid on or before May tenth, no penalty; if paid after May tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"5. All penalties and interest collected by the receiver of taxes shall be paid by the receiver to the supervisor of the town and be applicable to general town purposes. Discounts allowed, as herein provided, shall be a town charge...

"6. This act shall take effect January first, nineteen hundred thirty-four, except that the provisions of sections thirty-one, thirty-three and fifty-three of such chapter five hundred and forty-one of the laws of nineteen hundred sixteen, as hereby amended, shall take effect November first, nineteen hundred thirty-three." -pp. 1321-1325.

Became a law May 1, 1933 with the approval of the Governor.

Amended by Chapter 167, Law Reports and Session Laws... (Weekly Advance Sheets, no. 1738, April 21, 1934) q. v.



Chapter 663. "An Act to amend chapter one hundred seven of the laws of eighteen hundred eighty-four, entitled 'An act in relation to the collection of taxes in Monroe county and to authorize and provide for the sale of property for unpaid taxes in said county,' in relation to redemption of lands sold for non-payment of taxes... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Chapter one hundred and seven of the laws of eighteen hundred eighty-four ... is hereby amended by adding thereto three new sections, to be sections twenty-seven, twenty-eight and twenty-nine, to read as follows:

"27. Notwithstanding the provisions of this chapter, or of any other law, for the purpose of foreclosure of liens by tax sale purchasers, or their assignees, pursuant to article seven-a of the tax law, in the case of lands or any part thereof which at the expiration of the two years given for the redemption thereof, are in the actual occupancy of any person, the period of redemption by such occupant or occupants shall expire at the end of six months from the filing with the county treasurer of evidence of the service upon such occupant or occupants of a written or printed notice stating the sale of the land, a description thereof, the owner of the certificates of sale, the amounts required to redeem such land, which shall be the same as those specified in section fifteen of this chapter, with the exception that for the purposes of this act the consideration mentioned in section fifteen shall mean the consideration stated in the certificate of sale and with the exception of the amount paid for the deed, where no deed has been issued, and that unless such amounts shall be paid into the county treasury for the benefit of such owner within such six months period, such occupant shall be forever barred from any right of redemption of such land. The words 'occupant' and 'occupancy' shall have the same meaning in this section as in section one hundred thirty-four of the tax law. The aforesaid notice may be served personally on such occupant or occupants, or by leaving it at his or their dwelling house or place of business with some person of suitable age and discretion.

"28. Notwithstanding the provisions of this chapter or of any other law, as to all other persons having any interest whatsoever in or lien upon the premises sold for taxes pursuant to this chapter, for the purposes of foreclosure of liens by tax sale purchasers or their assignees, in accordance with article seven-a of the tax law, whether said premises are occupied or not, the period of redemption shall expire at the end of six months from the filing with the county treasurer of evidence of service upon the person or persons to whom the said premises are assessed on the county assessment rolls at the time of said service, and if the said premises or any part thereof be encumbered by a mortgage which is recorded or by a judgment which is a lien thereon or by any other recorded lien, upon the person or persons who according to the records in Monroe county clerk's office is the owner of such mortgage, judgment or other recorded lien, and also upon the person or persons who according to the records in the Monroe county clerk's office is the owner of said property, a notice, written or printed stating the sale of the land, the description thereof, the owner of the certificate of sale, the amounts required to redeem such land, which

amounts shall be the same as those specified in section fifteen of this chapter, with the exception that for the purposes of this act the consideration mentioned in section fifteen shall mean the consideration stated in the certificate of sale and with the exception of the amount paid for the deed, where no deed has been issued, and that unless such amounts shall be paid into the county treasury for the benefit of such owner, within such six months period all persons shall be forever barred from any right of redemption in such land. Such notice shall be served by the sheriff or his deputy personally upon the person or persons who by the records in Monroe county clerk's office appear to be the owner or owners of the property, the owner or owners of the mortgage, judgment or other recorded lien, if any there be, if said owner or owners reside in Monroe county; if not residents of said county, service shall be made in the same manner as that hereinafter specified for the service of the notice upon the person or persons to whom the said property is assessed. The notice to be served upon the person or persons to whom said property is assessed may be served either personally or by depositing the same in the Rochester post office, properly sealed and enclosed in a post-paid wrapper directed to the said person or persons to whom said land is assessed at his last known place of residence. No notice referred to in this section shall be served prior to the expiration of the two years given for the redemption of lands from tax sales.

"29. This act shall apply to all persons including the county of Monroe, owning certificates of sale of lands upon which lands the two year period referred to in section thirteen of this chapter as given for the redemption thereof has now or may hereafter expire.

"2. This act shall take effect immediately." -pp. 1363-1365.

Became a law May 2, 1933, with the approval of the Governor.

Chapter 712. "An Act to amend chapter one hundred and five of the laws of nineteen hundred sixteen, entitled 'An act to provide for the assessment of property and the collection of taxes and assessment in the several towns of Westchester county and in the special tax and school districts in such towns, also providing for the sale and transfer of tax liens for such unpaid taxes and assessments, and for the foreclosure of such transfers of tax liens,' in relation to the judgment of foreclosure and sale of tax liens... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section forty-five of chapter one hundred and five of the laws of nineteen hundred sixteen ... as amended by chapter six hundred and sixty-one of the laws of nineteen hundred twenty-three, is hereby amended to read as follows:

"45. Judgment of foreclosure of tax liens. In an action to foreclose a tax lien, unless the defendants obtain judgment, the plaintiff shall be entitled to a judgment establishing the validity of the tax lien so far as the same shall not be adjudged invalid and of the transfer of tax lien, and directing the sale of the real property affected thereby, or such part thereof as shall be sufficient to discharge the tax lien, or such items thereof as shall not be adjudged invalid and the interest thereon and all other accrued taxes, assessments and water rents affecting the real property,



together with the expenses of the sale and the costs of the action, except that the fees and/or allowances to a referee or other official appointed to compute shall not exceed ten dollars unless there are five or more tax parcels in the action, in which event the allowance shall not exceed twenty dollars, and the fee and/or allowance to the referee or other official appointed to sell shall be at not to exceed the rate allowed to the referee appointed to compute. Costs in any foreclosure action brought under the provisions of this act shall be in the discretion of the court, but in no event shall such costs exceed the sum of twenty dollars unless there are five or more separate tax parcels included in one action in which event the costs shall not exceed forty dollars. The award of costs in any action shall carry with it the right to recover taxable disbursements, together with such amount as the court shall allow for authorized searches not to exceed ten dollars for each tax parcel included in the action. The judgment of foreclosure shall direct the payment of (a) the costs, disbursements and expenses of the foreclosure action; (b) all taxes and special district assessments, school taxes and penalties payable to the receiver of taxes under this act, also all tax liens or transfers of tax liens for same which are a lien against the premises so sold subsequent to the taxes or assessments covered by the lien so foreclosed, or that the tax parcel be sold subject thereto and if sold subject thereto the notice of sale shall state the approximate amount thereof including penalties and interest; (c) all taxes and assessments including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold, or that the tax parcel be sold subject thereto and if sold subject thereto the notice of sale shall state the approximate amount thereof including penalties and interest; (d) the amount of the tax lien foreclosed with interest thereon. In the event that the town is the plaintiff, the holder of any town tax lien affecting the tax parcel sought to be sold shall be made a party to the action and such tax lien shall be sold free and clear of all town tax liens and/or taxes due or owing the town for state, county and town and school taxes and special district assessments and the proceeds of such a sale after paying the costs and disbursements as herein provided, shall be applied to the cancellation of all such taxes and special district assessment or tax liens therefor in the inverse order of the dates\* the lien of such taxes or assessments. The judgment of foreclosure and sale shall also recite the transfer of the tax lien and each assignment thereof and unless such transfer of tax lien and each assignment thereof has been duly recorded in the office of the register the same shall be attached to and form a part of the judgment.

"In the event that the owners of one or more parcels are joined as defendants, the judgment of foreclosure and sale shall provide for an equitable division of the costs and disbursements as against each parcel to be sold as in said judgment provided.

"2. Section forty-six of said chapter is amended to read as follows:

"46. Effect of judgment foreclosing tax lien. Every final judgment in an action to foreclose a tax lien shall be binding upon, and every

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\* So in original.

conveyance upon a sale pursuant thereto shall transfer to and vest in the purchaser all the right, title, interest and estate in claim upon the real property affected by such judgment of the plaintiff, each defendant upon whom the summons is served, each person claiming from, through or under such a defendant by title accruing after the filing of notice of pendency of the action or after the entry of judgment and filing of the judgment roll in the proper county clerk's office, and each person not in being when the judgment is rendered, who afterward may become entitled to a beneficial interest attaching to, or an estate or interest in such real property or any portion thereof, provided that the person presumptively entitled to such beneficial interest, estate or interest is a party to such action or bound by such judgment. So much of section two hundred seventeen of the civil practice act as requires the court to allow a defendant to defend an action after final judgment shall not apply to an action to foreclose a tax lien. Delivery of the possession of real property affected by a judgment to foreclose a tax lien may be compelled in the manner prescribed in section nine hundred eighty-five of the civil practice act.

"3. This act shall take effect immediately." -pp. 1440-1442.

Became a law May 3, 1933, with the approval of the Governor.

Chapter 723. "An Act to amend the tax law, in relation to the redemption of real property from tax sales in Rockland county... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section one hundred fifty-two of chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' as last amended by chapter three hundred thirty-five of the laws of nineteen hundred thirty-two, is hereby amended to read as follows:

"152. Redemption. The owner, occupant or any other person may, except in the county of Suffolk, redeem any real estate sold for taxes as aforesaid at any time within one year after the last day of each sale, by paying to the county treasurer of the county, for the use of the purchaser, or those claiming under him, the sum mentioned in the certificate of sale, together with interest thereon at the rate of ten per centum per annum except in the county of Rockland where interest shall be paid at the rate of seven per centum per annum, to be computed from the date of such certificate, and any tax or assessment (plus interest, penalties and other charges allowed by law with respect thereto) on such real estate, which the holder of said certificate shall have paid between the days of sale and redemption, with interest thereon at the rate of ten per centum per annum from the date of payment except in the county of Rockland where interest shall be paid at the rate of seven per centum per annum, provided such purchaser, or those claiming under him, shall have notified the county treasurer immediately upon the payment thereof and such sums as may have been paid by such purchaser, or those claiming under him for redemption of such land from prior or subsequent tax sales thereof, with interest thereon at the rate of six per centum per annum from the date of payment. In the county of Rockland such redemption may be made by the same persons and in all respects in the same manner and subject to all the provisions of this chapter, except that the interest to be paid upon the sum mentioned in the certificate of sale upon such redemption shall be calculated at the rate of ten per centum per



annum from the date of sale if the redemption be made within second or third years. In the county of Suffolk such redemption may be made by the same persons and in all respects in the same manner and subject to all the provisions of this chapter, except that the time within which such redemption may be made shall be any time within three years after the last day of such sale, and that the interest to be paid upon the sum mentioned in the certificate of sale upon such redemption shall be calculated at the rate of twelve per centum per annum from the date of sale if the redemption be made within the first year, and at the rate of twenty-four per centum per annum from the date of sale if the redemption be made within the second year, and at the rate of thirty-six per centum per annum from the date of sale if the redemption be made in the third year.

"2. This act shall take effect immediately." -pp. 1460-1461.

Became a law May 3, 1933, with the approval of the Governor.

Chapter 757. "An Act providing for the payment of taxes by installments in towns in the county of Monroe and fixing the amount of penalties upon such taxes while the roll is in the hands of the town tax collector, and providing for the disposition of such penalties... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Any law to the contrary notwithstanding, in the case of towns in the county of Monroe it shall be lawful for taxpayers to pay their taxes by installments by paying one-half of the amount of tax due within thirty days from the date of the collector's notice that he has received the roll, one-quarter within the next succeeding thirty days and one-quarter during the remainder of the time before the expiration of the warrant of the town tax collector. Nothing herein contained shall prevent any taxpayer from paying the whole amount of the taxes against any particular lot, piece or parcel of land during the first period of thirty days above mentioned. Upon all taxes paid within thirty days from the date of the collector's notice that he has received the roll no penalty shall be paid. Upon all taxes and installments of taxes paid during the next succeeding thirty days there shall be paid a penalty of one per cent. Upon all taxes and installments of taxes paid after the expiration of said second period of thirty days and before the expiration of the collector's warrant there shall be paid a penalty of two per cent. Said penalties shall be payable in each case at the same time with the taxes and installments of taxes to which they pertain and shall belong to such town.

"2. This act shall take effect January first, nineteen hundred thirty-four." -p. 1555.

Became a law May 4, 1933, with the approval of the Governor.

Chapter 793. "An Act to amend the civil practice act, in relation to foreclosure of mortgages and actions for judgments on bonds secured by mortgages... The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. It is hereby declared that a serious public emergency, affecting and threatening the welfare, comfort and safety of the people of the state and resulting from the abnormal disruption in economic and financial processes, the abnormal credit and currency situation in the state and nation, the abnormal deflation of real property values and the

curtailment of incomes by unemployment and other adverse conditions, exists. Therefore, in the public interest, the necessity for legislative intervention by the enactment of the provisions hereinafter prescribed, and their application until July first, nineteen hundred thirty-four, is hereby declared as a matter of legislative determination.

"2. The civil practice act is hereby amended by inserting therein new sections, to be sections ten hundred seventy-seven-a, ten hundred seventy-seven-b, ten hundred seventy-seven-c, ten hundred seventy-seven-d, ten hundred seventy-seven-e, ten hundred seventy-seven-f, and ten hundred seventy-seven-g, to read as follows:

"1077-a. Foreclosure for principal defaults suspended. During the period of the emergency as defined in section ten hundred seventy-seven-g, and notwithstanding any inconsistent provisions of the civil practice act or of any other general or special law, or of any agreement, bond or mortgage, no action or proceeding for the foreclosure of a mortgage upon real property, nor any foreclosure under article seventeen of the real property law, shall be maintainable, solely or on account of a default in the payment of principal secured by such mortgage or solely in the payment of any installment of principal secured by such mortgage, although the payment of such principal or installment of principal may be due by the terms of such agreement, bond or mortgage, provided, however, that where a default authorizing foreclosure shall have occurred under the terms of the bond or mortgage or other agreement, other than the non-payment of principal or an installment of principal, and any grace period therein specified shall have expired, then the rights and remedies of the holder of the mortgage shall not be affected by this act.

"1077-b. Actions on bonds for principal defaults suspended. No action shall be maintainable or judgment shall be entered during such emergency, upon any loan, indebtedness, bond, extension agreement, collateral bond, or other evidence of indebtedness or liability, whether or not such indebtedness or liability shall have been thereafter reduced, extended, or modified, if the indebtedness originated or was originally contracted for simultaneously with such mortgage and is secured solely by such mortgage, or upon any guaranty of payment of the principal or installment of principal of any mortgage within the scope of section ten hundred seventy-seven-a or upon a guaranty of any obligation secured by such mortgage, so long as no action or proceeding shall be maintainable to foreclose such mortgage. No action shall be maintainable or judgment be entered during such emergency upon any guaranty of payment of any share or part of any bond and/or mortgage or group of bonds and/or mortgages represented by a certificate, bond, debenture or other instrument, nor upon any note, bond, debenture or other instrument being part of a series issued against, or secured by the deposit of a bond and/or mortgage or a group of bonds and/or mortgages so long as interest at the rate prescribed shall be paid upon any such certificate, note, bond, debenture or other instrument. The liability of any endorser, guarantor of, or surety for any such liability shall not be discharged by reason of the failure of the holder to demand payment of any such indebtedness or liability, or by reason of any failure to give notice of non-payment, or by reason of any failure to bring any action or proceeding thereon during the emergency.



"1077-c. Notice of application. Notwithstanding the foregoing provisions, any person who would otherwise have the right to foreclose a mortgage, shall have the right to make an application to any court in which such foreclosure action might be brought upon eight days notice, served personally, or in such manner as the court may direct to the last record owner of the mortgaged property, and if upon such application it shall appear to the satisfaction of the court that the mortgaged property during the six months prior to the application shall have produced a surplus over and above the taxes, interest and all other carrying charges, then the court may make an order directing the payment of such surplus or such part thereof as the court may determine to the mortgagee to apply toward the reduction of any past due principal. In the event of default in making of such payment for thirty days after service of a copy thereof with notice of entry thereof, then and in such event the applicant may maintain an action to foreclose such mortgage. In any such proceeding the court may enter an order permitting foreclosure without other proof if the owner of the property shall fail to make available for inspection by the mortgagee and the court all records and data available as to the income and disbursements, or if the owner shall fail to produce adequate records or data of income and disbursements.

"This section shall not apply to properties used or intended to be used for farming purposes or dwellings occupied by the owner or by the owner in conjunction with not more than one other family.

"1077-d. Waiver against public policy. Any covenant or agreement or understanding in or in connection with or collateral to any mortgage whereby a mortgagor waives or agrees to waive the protection intended to be afforded to him by sections ten hundred seventy-seven-a and ten hundred seventy-seven-b, shall be deemed to be void as against the public policy and be wholly unenforceable.

"1077-e. Application to pending actions. Sections ten hundred seventy-seven-a, ten hundred seventy-seven-b, ten hundred seventy-seven-d shall apply to any action or proceeding heretofore instituted for the foreclosure of a mortgage within the scope of this act unless the same has proceeded to final judgment directing the sale of the mortgaged premises, and any such action shall be dismissed upon payment by any defendant to the plaintiff of taxable costs and the remedying of any default other than the payment of principal or any installment of principal within thirty days after this act takes effect, but otherwise such action or proceeding may continue.

"1077-f. Statute of limitations not to run during emergency. Any action or proceeding within the scope of this act, which would have been maintainable at any time during the period of the emergency, shall not be barred by any provision of article two of the civil practice act during a period of one year after the termination of the emergency. This section shall not be construed to shorten the period within which any such action may be commenced.

"1077-g. Mortgages not affected. The provision of sections ten hundred seventy-seven-a, ten hundred seventy-seven-b, ten hundred seventy-seven-c, ten hundred seventy-seven-d, ten hundred seventy-seven-e and ten hundred seventy-seven-f shall not apply to any mortgage, held by a savings and loan association, payable in monthly installments over a period of more than ten years from the time of the making of the loan, or made in accordance with the provisions of sections three hundred eighty-four or three hundred eighty-

five of the banking law nor to any mortgage dated on or after July first, nineteen hundred thirty-two, nor to any obligations in connection with or secured by any such mortgages. The period of the emergency shall be from the date this act takes effect until July first, nineteen hundred thirty-four...

"4. This act shall take effect immediately." -pp. 1615-1618.

Became a law August 26, 1933, with the approval of the Governor. According to Syllabus of State Moratory Laws, by Lowell C. Paget, p. 4, this chapter has been held "constitutional ... Justice Utermeyer's opinion reported in Mayer vs Prudence Bonds Corporation, N. Y. Times, 9/22/33."

Amended to extend the period of emergency to July 1, 1935 by Chapter 278, Law Reports and Session Laws... (Weekly Advance Sheets no. 1740, May 5, 1934) q.v.

Chapter 794. "An Act to amend the civil practice act, in relation to deficiency judgments in actions to foreclose mortgages on real property and actions to recover judgments on bonds secured by mortgages on real property... The people of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. It is hereby declared that a serious public emergency affecting and threatening the welfare, comfort and safety of the people of the state and resulting from the abnormal disruption in economic and financial processes, the abnormal credit and currency situation in the state and nation, the abnormal deflation of real property values and the curtailment of incomes by unemployment and other adverse conditions, exists. Therefore, in the public interest, the necessity for legislative intervention by the enactment of the provisions hereinafter prescribed, and their application until July first, nineteen hundred thirty-four, is hereby declared as a matter of legislative determination.

"2. The civil practice act is hereby amended by inserting therein two new sections, to be sections ten hundred and eighty-three-a and ten hundred and eighty-three-b, as follows:

"1083-a. Limitation upon deficiency judgments during emergency period. No judgment shall be granted for any residue of the debt remaining unsatisfied as prescribed by the preceding section where the mortgaged property shall be sold during the emergency, except as herein provided. Simultaneously with the making of a motion for an order confirming the sale or in any event within ninety days after the date of the sale, the party to whom such residue shall be owing may make a motion in the action for leave to enter a deficiency judgment upon notice to the party against whom such judgment is sought or the attorney who shall have appeared for such party in such action. Such notice shall be served personally or in such other manner as the court may direct. Upon such motion the court, whether or not the respondent appears, shall determine, upon affidavit or otherwise as it shall direct, the fair and reasonable market value of the mortgaged premises as of the date of sale or such nearest earlier date as there shall have been any market value thereof and shall make an order directing the entry of a deficiency judgment. Such deficiency judgment shall be for an amount equal to the sum of the amount owing by the party liable as determined by the judgment with interest, plus the amount



owing on all prior liens and encumbrances with interest, plus costs and disbursements of the action including the referee's fee and disbursements, less the market value as determined by the court or the sale price of the property whichever shall be the higher. If no motion for a deficiency judgment shall be made as herein prescribed the proceeds of the sale regardless of amount shall be deemed to be in full satisfaction of the mortgage debt and no right to recover any deficiency in any action or proceeding shall exist.

"1083-b. Judgments in actions on bonds. In any action pending at the time this section as hereby added takes effect, or hereafter commenced during the emergency other than an action to foreclose a mortgage, to recover a judgment for any indebtedness secured by a mortgage on real property and which originated simultaneously with such mortgage and which is secured solely by such mortgage, against any person or corporation directly or indirectly or contingently liable therefor, any party against whom a money judgment is demanded, shall be entitled to set off the fair and reasonable market value of the mortgaged property less the amounts owing on prior liens and encumbrances. In any action to foreclose the mortgage commenced after the emergency as defined by the law shall have expired, a deficiency judgment may be recovered as though this section had not been enacted but the amount of any money judgment recovered as provided in this section shall be deducted in computing such deficiency judgment....

"4. The period of the emergency hereby declared shall be from the date this act takes effect until July first, nineteen hundred thirty-four. This act shall not apply to mortgages dated on or after July first, nineteen hundred thirty-two, or to any bond, collateral bond, guarantee, or extension agreement or other agreement or writing concerning or delivered in connection with any indebtedness secured by a mortgage dated on or after July first, nineteen hundred thirty-two.

"5. This act shall take effect immediately." -pp. 1618-1619.

Became a law August 28, 1933, with the approval of the Governor.

According to Syllabus of State Moratory Laws, by Lowell C. Paget, p. 4, this chapter has been held "constitutional-Justice Utermeyer's opinion reports in Mayer vs. Prudence Bonds Corporation. N.Y. Times 9/22/33."

Amended to extend the period of emergency to July 1, 1935, by Chapter 277, Law Reports and Session Laws... (Weekly Advance Sheets, no. 1740, May 5, 1934) q.v.

#### Legislation Enacted - 1934 Regular Session.

New York. Laws, statutes, etc. Official edition. Law reports and session laws state of New York. (Weekly Advance Sheets, no. 1730, Feb. 24, 1934.)

Chapter 9. "An Act to amend chapter one hundred thirty-five of the laws of eighteen hundred eighty-four, entitled 'An act providing for the better collection of taxes in the county of Erie; for the sale by the treasurer thereof of lands in said county for unpaid taxes, and regulating the compensation of said treasurer,' in relation to fees of town collectors of taxes....

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section four of chapter one hundred thirty-five of the laws of eighteen hundred eighty-four ... as last amended by chapter six hundred thirty-five of the laws of nineteen hundred thirty-three, is hereby amended to read as follows:

"4. To each roll so delivered to the several town collectors a warrant under the hands of the chairman and clerk of the board of supervisors and the seal of the county of Erie shall be annexed, commanding such collector, and after him the county treasurer as herein provided, to collect from the several persons or corporations named in the assessment rolls, the several sums mentioned in the last column of such roll opposite to their respective names, together with the following fees for collecting the same, to wit: on all taxes paid within thirty days from the date of delivery of the roll to the collector, said date to be stamped on the tax bill, one per centum, provided, however, that the town board of any such town may by majority vote waive such fee; if paid after being in the hands of the collector thirty days and before the first day of May next succeeding, five per centum which fees when so collected shall be by said collector retained as compensation for collecting said taxes. Provided that the town board of any town of the first class, as defined by the town law, may by majority vote determine that the receiver of taxes and assessments shall thereafter collect all such taxes from year to year with the following fees for collecting the same, to wit: if the tax be paid before the fifteenth day of February next succeeding the levying of said tax, without any fee or addition, except that for the year nineteen hundred thirty-four one per centum shall be added thereto; if on or after February fifteenth and before March first, one per centum; if on or after March first and before March sixteenth, two per centum; if on or after March sixteenth and before April first, three per centum; if on or after April first and before April sixteenth, four per centum; if on or after April sixteenth and before May first, five per centum. The said collector shall be invested with all the powers for the collection of taxes, and in case of levy and sale shall be allowed the fees, mileage and expenses, now provided by law. Each town collector before receiving his roll shall execute under his hand and seal to the supervisor of the town a bond, with not less than two sufficient sureties, in the penal sum of double the amount, or in case of surety company bond in a sum to be determined annually by a majority vote of such town board. Said bond to be approved by the supervisor of the town, and by him filed and recorded with the clerk of the county; and from the moneys so collected the collector shall pay, first, to the supervisor of the town such sum as shall have been raised for the support of highways and bridges therein, and returned highway taxes; second, to the supervisor of the town all moneys raised to defray other town expenses; third, to the treasurer of the county the residue of the moneys so collected.

"2. This act shall take effect immediately," -pp. 1-2.

Became a law February 8, 1934, with the approval of the Governor.



New York. Laws, statutes, etc. Official edition. Law reports and session laws state of New York. (Weekly Advance Sheets, no. 1734, Mar. 24, 1934)

Chapter 49. "An Act to amend chapter three hundred eleven of the laws of nineteen hundred twenty, entitled 'An act in relation to the assessment and collection of taxes in Suffolk county and repealing certain special acts relating to the assessment and collection of taxes in such county,' in relation to the sale heretofore of property for unpaid taxes and the interest payable on redemption of such property...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Chapter three hundred eleven of the laws of nineteen hundred twenty ... as amended by chapter one hundred fifty-two of the laws of nineteen hundred twenty-nine, is hereby amended by inserting therein two new sections, to be sections forty-five-a and forty-five-b, to read as follows:

"45-a. Special provisions relating to certain tax sales heretofore held; rates of redemption. 1. All sales of real estate for unpaid taxes in the county of Suffolk in the years nineteen hundred thirty, nineteen hundred thirty-one and nineteen hundred thirty-two for unpaid taxes of the years, respectively, nineteen hundred twenty-nine, nineteen hundred thirty and nineteen hundred thirty-one, are hereby validated in so far as their validity might otherwise have been affected or may be questioned by reason of the enactment of chapter ninety-nine of the laws of nineteen hundred thirty or chapter three hundred thirty-five of the laws of nineteen hundred thirty-two amending section one hundred fifty-two of the tax law, or any other amendment to said section. In the case of the redemption hereafter, either within the now unexpired term of any three year period of redemption or after the commencement of foreclosure proceedings, of any parcel of real estate sold at any such sale, or at the sale of real estate for unpaid taxes in such county, in the year nineteen hundred twenty-nine for unpaid taxes of the year nineteen hundred twenty-eight, the amount representing interest on the amount paid by the purchaser, or on the amount required to be realized by the sale if foreclosed by the county, to be included in the sum required to be paid to effect the redemption shall be computed and fixed in accordance with the rates established pursuant to section forty-five of this chapter as in force on March eighteenth, nineteen hundred twenty-nine, which, as applied to such sales and redemptions hereafter, are hereby established as follows: with respect to property so sold in the years nineteen hundred twenty-nine or nineteen hundred thirty, and redeemed after the commencement of foreclosure proceedings, the rate bid by the purchaser, not exceeding fifteen per centum, multiplied by six; with respect to property so sold in the years nineteen hundred thirty-one or nineteen hundred thirty-two, the rate bid by the purchaser multiplied by the number of periods of six months each, plus the fraction of such a period, if any, that shall have elapsed at the time of the redemption since the date of the sale.

"2. Redemptions heretofore made of property sold at any tax sale mentioned in this section at the rates bid pursuant to section forty-five of this chapter, and the cancellation and discharge by the county treasurer of the tax for which sold, are hereby legalized, ratified and confirmed..."

-pp. 1-2.

Became a law March 12, 1934, with the approval of the Governor.

New York. Laws, statutes, etc. Official edition. Law reports and session laws  
State of New York. (Weekly Advance Sheets, no. 1737, April 14, 1934)

Chapter 105. "An Act to amend the tax law and the county law, in relation to extension by the county treasurer of time for the collection of taxes...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section eighty-five of chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' as last amended by chapter ninety-one of the laws of nineteen hundred thirty-three, is hereby amended to read as follows:

"85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than April first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer; provided, however, and notwithstanding ninety per centum of the taxes shall not have been paid, the county treasurer may extend the time for the collection of taxes levied for the year nineteen hundred thirty-four, to a date not later than June first, nineteen hundred thirty-four. Collectors and receivers of taxes who have filed a bond as required by statute, shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

"2. Section one hundred and fifty of chapter sixteen of the laws of nineteen hundred nine, entitled 'An act in relation to counties, constituting chapter eleven of the consolidated laws,' as amended by chapter ninety-one of the laws of nineteen hundred thirty-three, is hereby amended to read as follows:

"150. Extension of time for the collection of taxes. The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him; provided, however, and notwithstanding ninety per centum of the taxes shall not have been paid, the county treasurer may extend the time for the collection of taxes levied for the year nineteen hundred thirty-four, to a date not later than June first, nineteen hundred thirty-four.

"3. This act shall take effect immediately." -pp. 1-2.

· Became a law March 29, 1934, with the approval of the Governor.



New York. Laws, statutes, etc. Official edition. Law reports and session laws  
State of New York. (Weekly Advance Sheets, no. 1738, April 21, 1934)

Chapter 143. "An Act to amend the real property law, in relation to the validity of certain agreements made without consideration...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Chapter fifty-two of the laws of nineteen hundred nine, entitled 'An act relating to real property, constituting chapter fifty of the consolidated laws,' is hereby amended by inserting therein a new section, to be section two hundred and seventy-nine, to read as follows:

"279. Validity of certain agreements made without consideration. A mutual agreement between a creditor or obligee and a debtor, obligor, surety or guarantor to extend or postpone to a fixed or determinate future time the payment of any debt or other obligation secured in whole or in part by real property shall be valid without consideration other than such mutual agreement, provided that a note or memorandum of such agreement be in writing and signed by the parties thereto.

"2. This act shall take effect immediately." -p. 1.

Became a law April 5, 1934, with the approval of the Governor.

Chapter 167. "An Act to amend chapter five hundred forty-one of the laws of nineteen hundred sixteen, entitled 'An act relating to the preparation of assessment-rolls for the townships and tax districts therein in the county of Nassau, and the collection of taxes in such towns and tax districts, and to repeal certain local acts and parts of acts relating to assessments and taxation in such county,' in relation to the collection of taxes and assessments in such county...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Sections thirty-one, thirty-three and fifty-three of chapter five hundred and forty-one of the laws of nineteen hundred sixteen ... as last amended by chapter six hundred and thirty-nine of the laws of nineteen hundred thirty-three, are hereby amended to read as follows:

"31. Tax roll and receiver's warrant. On or before the first day of December in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in said tax roll, the several sums mentioned therein for state, county, town, lighting, fire, water, sewer district or other special district purposes, opposite the respective names or properties, and further commanding him to pay over from time to time until the return of unpaid taxes to the county treasurer as required by law all moneys so collected appearing on said roll...

"All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of January, and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of July. All taxes shall be and become liens on the real estate affected thereby and shall be construed and deemed to be charged

thereon on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid. The second half of the tax on real estate which is due as hereinbefore provided on the first day of July following the payment of the first half, may be paid on the first day of January, or at any time thereafter, provided the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to July first, a discount shall be allowed from the date of payment to July first at the rate of one-fourth of one per centum per month.

"33. Penalties. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town, school district and other district taxes after the levy thereof, but not including school district taxes levied after January first, nineteen hundred thirty-four:

"(1) Penalties on taxes due January first: if paid on or before February tenth, no penalty; if paid after February tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the first day of the month following the date of payment or time of sale as provided by law.

"(2) Penalties on taxes due July first, if paid on or before August tenth, no penalty; if paid after August tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof become due and payable as provided by this act to the first day of the month following the date of payment or time of sale as provided by law...

"77-e. Levy of school district taxes. The board of assessors shall complete the extension of taxes for school district purposes and deliver such school district assessment-roll to the board of supervisors on or before the first day of September in each year. Thereupon the board of supervisors shall levy the tax so extended for such school district purposes. Such assessment-roll for each town, when the warrant is annexed thereto, shall become the tax roll of each such school district therein.

"77-f. School district tax roll and receiver's warrant. 1. On or before the fifteenth day of September in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed, to collect from the several persons and on the properties named and described in such tax roll, the sum set opposite the respective names or properties, and further commanding him to pay over on the first day of the month until the return of unpaid taxes to the county treasurer, as hereinafter provided, all moneys so collected for each such school district appearing on such roll to the treasurer or fiscal officer of each such school district, which tax roll and warrant shall be delivered to such receivers of taxes on or before such date.

"2. All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of October and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of April succeeding. All taxes shall be and become liens on the real estate affected thereby and shall be construed and deemed to be charged thereon on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid.



"3. The second half of the tax on real estate which is due as hereinbefore provided on the first day of April following the payment of the first half, may be paid on the first day of October, or at any time thereafter, provided the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to April first, a discount shall be allowed from the date of payment to April first at the rate of one-fourth of one per centum per month.

"77-g. Penalties. The following scale of penalties is hereby prescribed for neglect to pay such school district taxes after the levy thereof:

"1. Penalties on taxes due October first: if paid on or before November tenth, no penalty; if paid after November tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof become due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"2. Penalties on taxes due April first: if paid on or before May tenth, no penalty; if paid after May tenth interest shall be added at the rate of one per centum per month to be calculated from the day on which such taxes or part thereof become due and payable as provided by this article to the first day of the month following the date of payment or time of sale as provided by this chapter.

"3. All penalties and interest collected by the receiver of taxes shall be paid by the receiver to the supervisor of the town and be applicable to general town purposes. Discounts allowed, as herein provided, shall be a town charge...

"4. This act shall take effect immediately." -pp. 1-6.

Became a law April 9, 1934, with the approval of the Governor.

York. Laws, statutes, etc. Official edition. Law reports and session laws State of New York. (Weekly Advance Sheets, no. 1739, April 28, 1934)

Chapter 207. "An Act to amend chapter three hundred and eleven of the laws of nineteen hundred twenty, entitled 'An act in relation to the assessment and collection of taxes in Suffolk county and repealing certain special acts relating to the assessment and collection of taxes in such county,' in relation to the sale of property for unpaid taxes and the maximum interest and penalties thereon...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section forty-five of chapter three hundred and eleven of the laws of nineteen hundred twenty ... as added by chapter one hundred and fifty-two of the laws of nineteen hundred twenty-nine, is hereby re-enacted and amended to read as follows:

"45. Sale of property for unpaid taxes. If the owner, mortgagee or occupant of or party in interest in such real estate do not pay such tax or assessment, with the costs, additions and charges, within the period stated in such advertisement, then the county treasurer shall, without further notice, commence the sale of lands specified in such notice of sale on the day set for that purpose and continue the sale from day to day until

every such lot or parcel is sold. Such lands shall be sold for an amount sufficient to pay all the taxes and assessments due thereon for the years for the taxes of which said sale shall be made with interest thereon to the time of sale, and all costs, expenses and charges accrued thereon and, subject to reductions as herein provided said amount paid for such property shall carry and bear the maximum interest and penalties as follows: Ten per centum on the purchase price, if redeemed within six months of date of sale. An additional ten per centum on purchase price if redeemed after the expiration of six months and within twelve months of the date of sale. An additional ten per centum on the purchase price if redeemed after the expiration of twelve months and within a period of eighteen months of date of sale. An additional ten per centum on the purchase price if redeemed after the expiration of eighteen months and within a period of twenty-four months of date of sale. An additional ten per centum on the purchase price if redeemed after the expiration of twenty-four months and within a period of thirty months of date of sale. An additional ten per centum on the purchase price if redeemed after the expiration of thirty months and within thirty-six months of date of sale. The rate of interest at which any person or persons shall offer to take the lot or parcel of land to be sold shall be established by his bid. The rate thus established shall be the rate of interest for every period of six months or fraction thereof up to the time of the redemption of the property purchased and until the expiration of three years, plus all taxes paid by the purchaser with interest thereon at six per centum per annum to the date of payment.

"2. This act shall take effect immediately." -pp. 1-2.

Became a law April 13, 1934, with the approval of the Governor.

New York. Laws, statutes, etc. Official edition. Law reports and session laws State of New York. (Weekly Advance Sheets, no. 1740, May 5, 1934)

Chapter 274. "An Act to amend the civil practice act, in relation to the lien of judgments of United States courts...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section five hundred ten of chapter nine hundred twenty-five of the laws of nineteen hundred twenty, entitled 'An act in relation to civil practice in the courts of the state of New York,' is hereby amended to read as follows:

"510. Lien of judgment upon real property. 1. Except as otherwise specially prescribed by law, and except also as in this and the next section provided, a judgment wholly or partly for a sum of money or directing the payment of a sum of money, hereafter rendered, which is docketed in a county clerk's office, as prescribed in this chapter, binds, and is a charge upon, for ten years after filing the judgment roll, the real property and chattels real, in that county, which the judgment debtor has at the time of so docketing it, or which he acquires at any time afterwards, and within the ten years. Provided, however, that no judgment shall be a charge upon the real property of any person unless and until he be designated by his name in a docket of such judgment in the office of the clerk in the county where such property is located.



"2. A judgment or decree hereafter rendered by any federal court within this state may be docketed in the office of the clerk of any county in this state, upon the filing of a transcript of such judgment or decree in the office of such clerk, in the same manner as a similar judgment of a court of this state is docketed upon the filing of such transcript.

"A judgment or decree hereafter rendered by a federal court within this state shall, before such judgment or decree becomes a lien on real property or any right or interest therein which has been duly registered under article twelve of the real property law, be noted on the certificate of title in the title book of the proper registrar, in the same manner as a judgment of a court of this state is noted on such a certificate.

"The lien of any judgment or decree of a federal court hereafter rendered within this state and docketed or docketed and noted as herein provided shall be the same as the lien of a similar judgment of a court of this state similarly docketed or docketed and noted, and no judgment or decree of a federal court shall become a lien upon the property of the judgment debtor until such judgment is duly docketed or docketed and noted in the same manner as a similar judgment of a court of this state.

"2. This act shall take effect on the first day of September, nineteen hundred thirty-four." -pp. 1-2.

Became a law April 23, 1934, with the approval of the Governor.

Chapter 277. "An Act to amend sections one and four of chapter seven hundred and ninety-four of the laws of nineteen hundred thirty-three, entitled 'An act to amend the civil practice act, in relation to deficiency judgments in actions to foreclose mortgages on real property and actions to recover judgments on bonds secured by mortgages on real property,' in relation to extending the time of application of such chapter...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Sections one and four of chapter seven hundred and ninety-four of the laws of nineteen hundred thirty-three ... are hereby amended to read as follows:

"1. It is hereby declared that a serious public emergency affecting and threatening the welfare, comfort and safety of the people of the state and resulting from the abnormal disruption in economic and financial processes, the abnormal credit and currency situation in the state and nation, the abnormal deflation of real property values and the curtailment of incomes by unemployment and other adverse conditions, still exists. Therefore, in the public interest, the necessity for legislative intervention by the enactment of the provisions hereinafter prescribed, and their application until July first, nineteen hundred thirty-five, is hereby declared as a matter of legislative determination.

"4. The period of the emergency hereby declared shall be from the date this act takes effect until July first, nineteen hundred thirty-five. This act shall not apply to mortgages dated on or after July first, nineteen hundred thirty-two, or to any bond, collateral bond, guarantee, or extension agreement or other agreement or writing concerning or delivered in connection with any indebtedness secured by a mortgage dated on or after July first, nineteen hundred thirty-two.

"2. This act shall take effect immediately." -p. 1.

Became a law April 23, 1934, with the approval of the Governor.

Chapter 278. "An Act to amend the civil practice act, in relation to extending the time of application of certain of its provisions relating to foreclosure of mortgages and actions for judgments on bonds secured by mortgages...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. The serious public emergency, which existed at the time of the enactment of sections ten hundred seventy-seven-a, ten hundred seventy-seven-b, ten hundred seventy-seven-c, ten hundred seventy-seven-d, ten hundred seventy-seven-e, ten hundred seventy-seven-f and ten hundred seventy-seven-g of the civil practice act, as added by chapter seven hundred and ninety-three of the laws of nineteen hundred thirty-three, having continued, in the judgment of the legislature, to the present time and still existing, the provisions of such chapter seven hundred and ninety-three of the laws of nineteen hundred thirty-three shall, notwithstanding any provision of such chapter, remain and be in full force and effect until July first, nineteen hundred and thirty-five, and, in conformity with such extension, section ten hundred and seventy-seven-g of the civil practice act, as added by such chapter, is hereby amended to read as follows:

"1077-g. Mortgages not affected. The provisions of sections ten hundred seventy-seven-a, ten hundred seventy-seven-b, ten hundred seventy-seven-c, ten hundred seventy-seven-d, ten hundred seventy-seven-e and ten hundred seventy-seven-f shall not apply to any mortgage held by a savings and loan association, payable in monthly installments over a period of more than ten years from the time of the making of the loan, or made in accordance with the provisions of sections three hundred eighty-four or three hundred eighty-five of the banking law nor to any mortgage dated on or after July first, nineteen hundred thirty-two, nor to any obligations in connection with or secured by any such mortgages. The period of the emergency shall be from the date this act takes effect until July first, nineteen hundred thirty-five.

"2. This act shall take effect immediately." -p. 1.

Became a law April 23, 1934, with the approval of the Governor.

New York. Laws, statutes, etc. Official edition. Law reports and session laws State of New York. (Weekly Advance Sheets, no. 1741, May 12, 1934)

Chapter 299. "An Act to amend chapter one hundred thirty-five of the laws of eighteen hundred eighty-four, entitled 'An act providing for the better collection of taxes in the county of Erie; for the sale by the treasurer thereof of lands in said county for unpaid taxes, and regulating the compensation of said treasurer,' generally...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section fourteen of chapter one hundred thirty-five of the laws of eighteen hundred eighty-four ... as last amended by chapter three hundred eighty-three of the laws of nineteen hundred nine, is hereby amended to read as follows:

"14. The said county treasurer shall immediately after the first day of November in each year cause to be published twice each week for three successive weeks in two daily newspapers of the county of Erie, printed



in the English language, and each having a circulation of over fifty thousand, one of which shall be the official paper of the county, theretofore designated as such by the board of supervisors, a notice to the public and all persons interested stating that on a day subsequent to the expiration of the said three weeks, to be specified in such notice, and the succeeding days, the real estate upon which taxes are unpaid for the current year will be sold at public auction, at the county treasurer's office, in the said city of Buffalo, to discharge the tax, fees, interest and charges which may be due thereon at the time of such sale, and that a detailed statement and description of the various premises so to be sold, printed in pamphlet form will be delivered to any person applying therefor to the county treasurer, such list or statement of the real estate upon which taxes are unpaid in pamphlet form shall state the amount of the tax, fees and interest and charges thereon and shall be printed by the lowest responsible bidder after bids shall have been had thereon and the expense shall be a county charge. Such sale shall commence and be completed previous to the thirtieth day of November in the year in which said notice is published...

"2. Section thirty-two-a of such chapter, as added by chapter three hundred eighty-three of the laws of nineteen hundred nine, and last amended by chapter two hundred fifty-five of the laws of nineteen hundred thirty-one, is hereby amended to read as follows:

"32-a. Whenever any tax, tax sale, or assessment, heretofore or hereafter levied, on any piece or parcel of land, shall have remained unpaid in the hands of the treasurer of Erie county for two years he may, and upon request of the board of supervisors shall, make a transcript of the same, together with all taxes, tax sales and assessments remaining unpaid or unredeemed on the same parcel of land, and he shall certify to the correctness of the transcript and deliver it to the board of supervisors. Upon receipt of the said transcript and certificate the board of supervisors may cause an action to be brought in the supreme court, or Erie county court, in the name of the county of Erie, as plaintiff, for the foreclosure of the lien of the said taxes, tax sales, or assessments described in said transcript and for a sale of the lands affected thereby. Whenever a tax sale certificate issued on any tax sale, heretofore or hereafter held, shall be outstanding and unredeemed on any piece or parcel of land, and shall remain unpaid and unredeemed for two years after the issuance thereof and no conveyance has been taken thereunder the holder of such tax certificate may bring an action in the supreme court, or Erie county court, as plaintiff, for the foreclosure of a lien of the said tax sale certificate, and for the sale of the lands affected thereby. When the action is brought by the county of Erie as plaintiff, the county shall be entitled to the cost so recovered. Whenever an action to foreclose is pending and a reference to compute is required, said order shall direct the county auditor to act as the referee to compute and whenever a judgment of foreclosure and sale shall be ordered in such action, it shall direct the county treasurer to act as the officer to make the sale but neither officer shall be entitled to any fee for such services. In any action to foreclose a tax lien, as herein provided, any person shall be a proper party of whom the plaintiff alleges that such person has or may

have, or that the plaintiff has reason to believe, that such person has or may have, an interest in or claim upon the real property affected by the said tax lien. The people of the state of New York may be made a party to such action to foreclose a tax lien in the same manner as a natural person. Except as otherwise provided herein, such an action to foreclose a tax lien shall be regulated by the provisions of the civil practice act and by all other provisions of law and rules of practice applicable to actions to foreclose mortgages on real property and the remedy to foreclose herein provided shall be in addition to all other remedies allowed by law for the collection of any tax lien, and shall not be dependent upon them, or any of them, and may be had whether notice to redeem has been given or not.

"3. Section thirty-two-d of such chapter, as added by chapter three hundred eighty-three of the laws of nineteen hundred nine, and amended by chapter one hundred fifty-five of the laws of nineteen hundred thirty-one, is hereby amended to read as follows:

"32-d. The plaintiff in any such action shall be entitled to recover the necessary actual disbursements made in such action and costs as herein provided. Where judgment is taken by default the taxable costs shall not exceed fifteen dollars except where the amount shown to be due by the transcript and certificate of the county treasurer delivered to the board of supervisors, or by the tax sale certificate on which the action is brought including the interest, shall exceed fifty dollars, in which case the taxable costs shall not exceed the sum of twenty-five dollars; when such an action, however, is settled before judgment, there shall be allowed as costs to the plaintiff in addition to his disbursements one-half of the above prescribed sum. Where such action is brought the plaintiff may procure, either from the county clerk or some duly incorporated title and abstract company, such foreclosure searches as may be necessary; at a fair and reasonable cost which shall be taxed as a necessary disbursement in the action. Whenever a defense shall be interposed in any such action and the plaintiff succeeds therein the same costs may be awarded as would be allowed in an action to foreclose a mortgage. When the action is brought by the county of Erie as plaintiff the county shall be entitled to the costs so recovered. Whenever a judgment of foreclosure and sale shall be ordered in such an action it shall direct the treasurer to act as the officer to make the sale, but he shall not be entitled to any fees for such services. Upon the confirmation of such sale by the court and the payment of the amount bid thereon the county treasurer shall execute and deliver a deed of the lands so sold to the purchaser, his heirs or assigns. Said deed shall contain a proper reference to the proceedings, and shall be under the seal of the county treasurer and shall be acknowledged in due form by the treasurer so as to entitle it to be recorded. A fee of two dollars for the preparation and execution of said deed shall be paid, by the person demanding the same of the said county treasurer. The court shall have full power to determine and enforce in all respects the rights and equities of the several parties to said action, including the rights and equities of the defendants as between themselves, to direct a sale of such real estate and the distribution or other disposition of the proceeds of sale. The county of Erie or any other defendant may become a purchaser on any such sale.

"4. This act shall take effect immediately." -pp. 1-3.

Became a law April 25, 1934, with the approval of the Governor.



Chapter 311. "An Act to amend the tax law, in relation to relieving certain refunding mortgages from the payment of recording taxes...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Declaration of emergency. The legislature hereby declares the existence of a public emergency affecting the health, safety, comfort and economic condition of holders of bonds or certificates representing participating interests in mortgages of real property, arising out of the following circumstances:

"As a result of the difficulty in obtaining concerted action on the part of the holders of all of the participating interests in such mortgages, modifications thereof for the purpose of relieving future defaults and assuring the continuation of future payments thereon are under existing provisions of law impracticable. It is, therefore, hereby declared to be essential for the public interest to relieve such mortgages upon real estate from the mortgage recording tax imposed by the tax law. The provisions of this act shall be in effect until July first, nineteen hundred thirty-five.

"2. Chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' is hereby amended by inserting therein a new section, to be section two hundred fifty-two-a, to read as follows:

"252-a. Certain mortgages exempt until July first, nineteen hundred thirty-five. Notwithstanding the provisions of section two hundred fifty-two, mortgages of real property situated within this state made by any corporation formed pursuant to the provisions of section one hundred twenty-one of the real property law, or by any person, firm or corporation, pursuant to reorganizations under chapter seven hundred forty-five of the laws of nineteen hundred thirty-three or article twelve-a of the insurance law, refunding mortgages reorganized pursuant to the provisions of such section, chapter or article to an amount not exceeding the amount of such mortgage indebtedness outstanding at the time of the consummation of the reorganization plan shall not be subject to the payment of the taxes imposed by this article. The exemption afforded by this section shall apply to all mortgages comprehended hereby recorded after this section takes effect and until the first day of July, nineteen hundred thirty-five.

"3. This act shall take effect immediately." -p. 1.

Became a law April 27, 1934, with the approval of the Governor.

Chapter 313. "An Act to amend the tax law, in relation to the collection of taxes and the redemption of tax liens in the towns and cities of Westchester county...

"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Chapter sixty-two of the laws of nineteen hundred nine, entitled 'An act in relation to taxation, constituting chapter sixty of the consolidated laws,' is hereby amended by adding thereto a new section, to be section ninety-six-a, to read as follows:

"96-a. Partial payment of taxes and tax liens in towns and cities in Westchester county. Notwithstanding the provisions of any general or special law to the contrary, the town board of any town may by resolution,

and the common council, board of aldermen, commission or other legislative body of any city by whatever name called may by resolution or ordinance authorize the official charged with the duty of tax collection in such town or city to accept from any taxpayer at any time partial payments for or on account of taxes and/or assessments or on account of any tax liens owned and held by such town or city in such amount or manner and apply such payments on account thereof in such manner as may be prescribed by such resolution or ordinance. After receiving any such partial payment, interest and penalties shall be charged against the unpaid balance only. The acceptance of a part of such taxes shall not be deemed to affect any rights and powers of such town or city in any general or special act including charter or local laws but such rights and powers shall remain in full force and effect to enforce collection of the unpaid balance of such taxes or tax liens together with interest, penalties and other lawful charges.

"2. This act shall take effect immediately." -p. 1.

Became a law April 27, 1934, with the approval of the Governor.

#### NORTH CAROLINA

##### Legislation Enacted - 1933 Regular Session.

North Carolina. Laws, statutes, etc. Public laws and resolutions passed by the General assembly at its session of 1933, begun and held in the city of Raleigh on Wednesday, the fourth day of January, A. D. 1933. 1076 pp. Charlotte, The Observer Printing House, Inc., 1933.

Chapter 36 - H. B. 78. "An Act to abolish deficiency judgments upon the foreclosure of mortgages or deeds of trust to secure the unpaid balance of purchase price of real property.

"The General Assembly of North Carolina do enact:

"Section 1. In all sales of real property by mortgagees and/or trustees under powers of sale contained in any mortgage or deed of trust hereafter executed, or where judgment or decree is given for the foreclosure of any mortgage executed after the ratification of this act to secure payment of the balance of the purchase price of real property, the mortgagee or trustee or holder of the notes secured by such mortgage or deed of trust shall not be entitled to a deficiency judgment on account of such mortgage, deed of trust or obligation secured by the same: Provided, said evidence of indebtedness shows upon the face that it is for balance of purchase money for real estate: Provided, further, that when said note or notes are prepared under the direction and supervision of the seller or sellers, he, it, or they shall cause a provision to be inserted in said note disclosing that it is for purchase money of real estate; in default of which the seller or sellers shall be liable to purchaser for any loss which he might sustain by reason of the failure to insert said provision as herein set out.

"Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 3. That this act shall be in force from and after its ratification.

"Ratified this the 6th day of February, A. D. 1933." -pp. 28-29.



Chapter 96 - H. B. 234. "An Act to amend chapter 44 of the public laws of 1929, relating to the advertisement of judicial foreclosure sales, and to validate sales made thereunder.

"The General Assembly of North Carolina do enact:

"Section 1. That Section 1 of Chapter 44 of the Public Laws of 1929 be and the same is hereby amended by striking out the words 'twenty-two' in line ten thereof, and inserting the words 'twenty-one,' and by striking out the word 'eight' in line twenty-three thereof, and inserting the word 'seven.'

"Sec. 2. That Section 2 of Chapter 44 of the Public Laws of 1929 be further amended by striking out the words 'twenty-two' in line five and inserting the words 'twenty-one'; and by striking out the word 'eight' in line six, and inserting the word 'seven.'

"Sec. 3. That all sales of real property under execution, deed of trust, mortgage or other contracts made since the ratification of Chapter 44 of Public Laws of 1929, to-wit, February 21, 1929, where the original sale was published for four successive weeks, and any re-sale published for two successive weeks shall be and the same are in all respects validated as to publication of notice: Provided, nothing in this validating section shall affect pending litigation.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 3rd day of March, A. D. 1933." -p. 68.

Chapter 148 - H. B. 158. "An Act setting up and establishing the methods, processes and proceedings by which a lien may be acquired upon real and personal property, and the same sold and the title thereon conveyed for failure to pay taxes...

"Ratified this the 13th day of March, A. D. 1933." -pp. 120-130.

Repealed by S. B. 604, Chapter 560, Public Laws, 1933, pp. 914-916, q.v.

Chapter 181 - S. B. 180. "An Act to allow the counties, municipalities and other governing agencies to refund tax sales certificates.

"Whereas, many counties, municipalities and other governing agencies in the State have bought and received tax sales certificates for lands in their several units, and now hold certificates for the year one thousand nine hundred thirty-one and years prior thereto; and

"Whereas, owing to the very low prices received by the farmers generally for their produce, and on account of the general economic stringency in the State, the owners of the lands covered by the tax sales certificates have been unable to redeem them; and

"Whereas, the sales of said lands at this time would work a hardship on the owners of said lands; and

"Whereas, it is probable that either the several counties or municipalities would have to become the final purchaser of said lands if foreclosed and the taxable values of said units are reduced; and

"Whereas, it is essential to the proper government of the State that the owner of lands be given another opportunity to redeem their lands; Now, therefore:

"The General Assembly of North Carolina do enact:

"Section 1. That the several counties, municipalities and other agencies of government owning taxes, or tax sales certificates for lands in their several units for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, at the request of the owner or owners of the land, are hereby authorized, empowered and directed to enter into agreements with the owners of the lands covered by said tax sales certificates whereby said taxes, or tax sales certificates, exclusive of interest and penalties, may be paid in installments covering a period not to exceed five years and bearing interest at the rate of six per cent per annum, payable annually from and after the first day of April, 1933: Provided, that unless the said counties and the owners of lands covered by said taxes, or tax sales certificates, enter into said agreements on or before the first day of April, 1934, this section shall become inoperative and the said counties are authorized to proceed with foreclosure proceedings as hereinafter set out. Provided that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the 1932 taxes by resolution duly passed by the governmental agencies.

"Sec. 2. When said agreement is entered into between the counties, municipalities, and other governing agencies and the owner of said land covered by said taxes, or tax sales certificates, they shall take from the owner a note in substantially the following form...

"Sec. 3. That the said note, when given and received as above set out, shall constitute a first lien on the lands described, superior to all other liens except current taxes, and shall be of the same dignity as those, and said notes shall be construed as a continuing lien on the land from the time the lien of the taxes first attached against said land and shall not be considered a novation, and the said county or municipality and other governing agency taking said note shall have the right of foreclosure on said land under the law governing foreclosure of sale of lands under tax sales certificates at any time after said note or any installment thereof is due and within twelve months thereafter. The said county, municipality or other governing agency shall have a right at its option to foreclose after the failure of any one of the payments as provided in said note but shall not be compelled to foreclose until the whole note is due and within twelve months thereafter.

"Sec. 4. All notes taken for taxes, or tax sales certificates hereunder, shall be and constitute a continuing lien from the time the taxes were originally assessed on the lands therein described, but the said notes shall not be subject to be reduced to a personal judgment.

"Sec. 5. Upon taking notes for taxes as above described, the Auditor or County Accountant, or other officer having charge of tax sales certificates, shall enter a notation of the same on the record of the tax sales certificates, and shall state on said record the amount of said note and the time the said installments thereof are payable, and the said officers shall endorse said tax sales certificates as follows: 'Absorbed in a note given this day as provided by Chapter one hundred and eighty-one Laws of one thousand nine hundred thirty-three,' and shall be signed by the said County Accountant or other officer, and the said



tax sales certificate shall be kept by the County Accountant or other officer until the note taken therefor is paid or foreclosure proceedings thereon are completed...

"Sec. 6. Whenever a note is given and taken as heretofore provided, the same shall be registered in the office of the Register of Deeds of the County, in a book to be kept by him and marked 'Tax Liens,' said notes shall be prepared and recorded at the cost of the maker, and the fees for the same are hereby fixed as follows...

"Sec. 7. All tax liens held by counties, municipalities, and other governing agencies for the year one thousand nine hundred twenty-six and the years prior thereto, whether evidenced by the original tax certificates, or tax sales certificates, and upon which no foreclosure proceedings have been instituted, are hereby declared to be barred and uncollectible. Provided that no part of this Section or of this Act shall be construed as applying to liens for street and/or sidewalk improvements: Provided that this section shall not apply to Pamlico and Richmond Counties. [Sec. 7 amended by H. B. 1555, Chapter 399 so as to exempt McDowell County]

"Sec. 8. All counties, municipalities or other governing agencies holding tax sales certificates for lands for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, whether foreclosure proceedings have been instituted or not, are hereby given until October first, one thousand nine hundred thirty-four, to institute said proceedings, with all the rights and privileges and liens which they had at any time heretofore, which rights shall be in addition to and not in abrogation of the rights heretofore granted for foreclosure in the event a note is taken as hereinbefore provided.

"Sec. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent taxes upon lands for any of the years 1927, 1928, 1929, 1930 and/or 1931 are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, less interest and penalties, in cash, less 10% if paid before April 1, 1934, or upon the installment plan provided for in section one of this act. Provided the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash less 10% discount, if paid before installment is due... [Sec. 9 amended by S. B. 731, Chapter 513 to exempt all drainage districts in Pitt County.]

"Sec. 11. That any person, firm or corporation, who at the time of the purchase of any lands of any county or municipality at any tax sale is the bona fide owner or holder of a first mortgage or deed of trust covering the same, or any part thereof, for the payment of money or other valuable consideration, shall upon failure of the former owner or owners to take title thereto under this act within the time specified and after giving thirty days notice by registered mail to the last known address of said owner or owners be entitled to receive a deed therefor from the county or municipality in the same manner and under the same terms as provided for said owner or owners under this act.

"Sec. 12. Any county, municipality or other governmental agency which has heretofore bought lands under foreclosure proceedings are hereby

authorized and empowered to convey the said land to the former owner for the amount of taxes, costs and charges which the said county, municipality or other governmental agency has paid for said lands and for the purchase price of said lands are hereby authorized and empowered to take a note from said former owner, payable in installments not to exceed five years and bearing interest at the rate of six per cent per annum. Said notes shall be secured by a deed of trust prepared and registered at the cost of the former owner, and providing for foreclosure upon default in the payment of any payment of principal or interest, provided that the said owner or owners or other persons interested shall take advantage of this option on or before the first day of April, 1934; and provided further that the county is still the bona fide holder of said lands; and provided further that the said owner or owners shall also include in said notes all subsequent taxes due on said land and that might have become due on said land if the said county, municipality or other governmental agency had not become the purchaser thereof under foreclosure proceedings.

"Sec. 13. Where any person has purchased a tax certificate in good faith, the owner is allowed to redeem same until April 1, 1934, by reimbursing the purchaser of the full amount paid with all necessary and proper expenses incurred, together with six per cent interest thereon.

"Sec. 14. That none of the provisions of this act shall apply to Forsyth County or Orange County, Hyde and Hertford Counties: Provided, that this Act shall not be mandatory in the following counties or municipalities therein, but within the discretion of the governing bodies of the said counties or municipalities therein, to wit: Alleghany, Gaston, Polk, Granville, Catawba, Lincoln, Wilkes, Guilford, Surry, Nash, Moore, Richmond, Camden, Durham, Rockingham and New Hanover.

"Sec. 15. All laws or clauses of laws in conflict with this act are hereby repealed.

"Sec. 16. This act shall be in full force and effect from and after its ratification.

"Ratified this the 27th day of March, A. D. 1933." -pp. 205-210.

Amended by S.B. 468, chapter 218 providing that this act shall not be mandatory upon Scotland County, and providing that present foreclosure suits in that county be carried to conclusion.

Amended by H.B. 1116, chapter 226 to exempt Davidson County from the provisions of the act.

Amended by H.B. 1283, chapter 304, as to Granville County, q.v.

Amended by S.B. 569, chapter 314, as to Beaufort County, q.v.

Amended by S.B. 585, chapter 315 as to Catawba County, q.v.

Amended by H.B. 1402, chapter 329 so that the provisions of this act may apply but are not mandatory in Hertford County.

Amended by H.B. 1298, chapter 351 to make the provisions of this law optional with Cleveland County.

Amended by H.B. 1297, chapter 377 so that it shall not be mandatory in Jackson County; but H.R. 1297 was repealed by S.B. 709 chapter 502 placing Jackson County under S.B. 180.

Amended by H.B. 1464, chapter 389 as to Nash County, q.v.

Amended by H.B. 1553, chapter 391 so that its provisions shall not be mandatory in Union County.

Amended by S.B. 632, chapter 402 as to Alamance County, q.v.



Amended by H.B. 1564, chapter 424 so that it shall not be mandatory in Burke and Caldwell counties.

Amended by H.B. 1587, chapter 427 to exempt Mecklenburg County from the provisions of this act, q.v.

Amended by H.B. 1599, chapter 459 as to Johnston County, q.v.

Amended by H.B. 1628, chapter 460 to exempt Dare County from the provisions of this act; but H.B. 1628 was repealed by S.B. 747, chapter 505, which also amended section 9 of S.B. 180 to exempt Dare County from the provisions of section 9.

Amended by H.B. 1617, chapter 471 so that it shall not be mandatory in Halifax County.

Amended by H.B. 1640, chapter 486, as to Columbus County, q.v.

Amended by H.B. 1662, chapter 536 as to Chatham County, q.v.

Amended by S.B. 544, chapter 548 as to schedule of discounts on delinquent taxes, q.v.

Amended by H.B. 1697, chapter 569 to bring Pender County under its provisions.

Chapter 187 - S. B. 147. "An Act to amend sections eighty-four (84) and three thousand two hundred and forty (3240) of the consolidated statutes of North Carolina, relating to the advertisement of re-sales in proceedings to sell real property to make assets and for partition.

"The General Assembly of North Carolina do enact:

"Section 1. That Section Eighty-four (84) and Section Three Thousand Two Hundred and Forty (3240) of the Consolidated Statutes of North Carolina be amended by adding at the end of each of said Sections a sentence to read as follows: 'Provided, however, that in case a re-sale of such real property shall become necessary under such proceeding, that such real property shall then be re-sold only after notice of re-sale has been duly posted at the Court House Door in the County for fifteen days immediately preceding the re-sale and also published at any time during such fifteen day period once a week for two successive weeks of not less than eight days in some newspaper published in the County, if a newspaper is published in the County, but if there be no newspaper published in said County the notice of re-sale must be posted at the Court House Door and three other public places in the County for fifteen days immediately preceding the re-sale.'

"Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 3. That this act shall be in force from and after its ratification.

"Ratified this the 29th day of March, A. D. 1933." -p. 214.

Chapter 198 - S. B. 206. "An Act to amend chapter 402, 'being an act to authorize, empower and direct the sheriff and other tax collecting officers in certain counties and municipalities to establish a partial payment plan for the collection of taxes' and to add the counties of Haywood, Rowan and Swain to the provisions of said act.

"The General Assembly of North Carolina do enact:

"Section 1. That Section 2 of Chapter 402, Public Laws of 1931, being 'An Act to Authorize, Empower and Direct the Sheriff and Other Tax Collecting Officers in Certain Counties and Municipalities to Establish a

Partial Payment Plan for the Collection of Taxes,' be and the same is hereby amended by adding at the end of said Section 2 after the word 'Yancey,' a comma and the words 'Haywood, Rowan and Swain.'

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 30th day of March, A. D. 1933." -p. 227.

Chapter 204 - H. B. 914. "An Act to provide for the listing and valuing of all property, real, personal, and mixed, at its true value in money.

"The General Assembly of North Carolina do enact: Article I.

"Section 1. This act may be cited as the Machinery Act of one thousand nine hundred thirty-three... Article VIII...

"Sec. 805. Discounts and penalties in payment of taxes.

"All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

"(1). On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

"(2). After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

"(3). After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

"(4). After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

"(5). After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

"(6). After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

"(7). After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

"(8). Should any taxpayer desire to make a prepayment of his taxes between July first and October first of any year, he may do so by making payment to the County or City Accountant, City Clerk, Auditor or Treasurer, as the governing body may determine and shall be entitled to the following discounts: If paid on or before July first, a deduction of three per cent; if paid on or before August first, a deduction of two and one-half per cent; if paid on or before September first, a deduction of two and one-half per cent; if paid on or before September first, a deduction of two per cent; if paid on or before October first, a deduction of one and one-half per cent. Whenever any such payments are made, the auditor or county accountant shall certify the same to the Clerk to the Board of



County Commissioners, and the same shall be credited, together with the discount, to the taxes levied to the person, firm or corporation, which credit shall include the discount upon the above basis. The Board of Commissioners of any county or municipality may by resolution adopted prior to the first day of October, one thousand nine hundred thirty-three, eliminate the penalties provided in this section on payment of taxes delayed beyond the first day of February and may adopt as applicable to such county or municipality, in lieu of the discounts and penalties provided in this section, a schedule of discounts not in excess of the following:

"On taxes paid on or before October first a discount of two per cent.

"On taxes paid on or before November first a discount of one per cent.

"On taxes paid on or before January first a discount of one-half of one per cent.

"(9). The County Commissioners of any county may order and direct the payment of taxes in installments of not less than twenty-five per cent of the amount due, at such time as the County Commissioners may determine the final installment to be made payable not later than May first, subject to the discounts and penalties as herein provided.

"Provided, nothing herein shall be construed to repeal any of the provisions of House Bill one thousand and sixty-two relating to Pender County...

"Sec. 812. This act shall be in full force and effect from and after its ratification.

"Ratified this the 3rd day of April, A. D. 1933." -pp. 231-302.

Section 805, clause 8 amended as to Forsyth County by S.B. 578, chapter 289, q.v.

Chapter 218 - S. B. 468. See note under S.B. 180, chapter 181.

Chapter 226 - H. B. 1116. See note under S.B. 180, chapter 181.

Chapter 247 - H. B. 937. "An Act to amend chapter 428, public laws of 1931, abolishing penalties in payment of taxes in Pamlico County.

"The General Assembly of North Carolina do enact:

"Section 1. That Section eight hundred five of Chapter four hundred twenty-eight of the Public Laws of one thousand nine hundred and thirty-one be amended by striking out paragraphs (4), (5), (6), and (7) in so far as the same applies to Pamlico County, it being the intent and purpose of this act to abolish penalties in payment of taxes for the year one thousand nine hundred and thirty-two and previous years thereto, in said County.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 10th day of April, A. D. 1933." -p. 373.

Chapter 275 - H. B. 498. "An Act to regulate the sale of real property upon the foreclosure of mortgages or deeds of trust.

"The General Assembly of North Carolina do enact:

"Section 1. Any owner of real estate, or other person, firm or corporation having a legal or equitable interest therein, may apply to a Judge of the Superior Court, prior to the confirmation of any sale of such real estate by a mortgagee, trustee, commissioner or other person authorized to sell the same, to enjoin such sale or the confirmation thereof, upon the ground that the amount bid or price offered therefor is inadequate <sup>and inequitable</sup> and will result in irreparable damage to the owner or other interested person, or upon any other legal or equitable ground which the Court may deem sufficient: Provided, that the court or Judge enjoining such sale or the confirmation thereof, whether by a temporary restraining order or injunction to the hearing, shall, as a condition precedent, require of the plaintiff or applicant such bond or deposit as may be necessary to indemnify and save harmless the mortgagee, trustee, cestui que trust, or other person enjoined and affected thereby against costs, depreciation, interest and other damages, if any, which may result from the granting of such order or injunction: Provided further, that in other respects the procedure shall be as is now prescribed by law in cases of injunction and receivership, with the right of appeal to the Supreme Court from any such order or injunction.

"Sec. 2. The Court or Judge granting such order or injunction, or before whom the same is returnable, shall have the right before, but not after, any sale is confirmed to order a resale by the mortgagee, trustee, commissioner, or other person authorized to make the same in such manner and upon such terms as may be just and equitable: Provided, the rights of all parties in interest, or who may be affected thereby, shall be preserved and protected by bond or indemnity in such form and amount as the Court may require, and the Court or Judge may also appoint a receiver of the property or the rents and proceeds thereof, pending any sale or resale, and may make such order for the payment of taxes or other prior lien as may be necessary, subject to the right of appeal to the Supreme Court in all cases.

"Sec. 3. When any sale of real estate or personal property has been made by a mortgagee, trustee, or other person authorized to make the same, at which the mortgagee, payee or other holder of the obligation thereby secured becomes the purchaser and takes title either directly or indirectly, and thereafter such mortgagee, payee or other holder of the secured obligation, as aforesaid, shall sue for and undertake to recover a deficiency judgment against the mortgagor, trustor or other maker of any such obligation whose property has been so purchased, it shall be competent and lawful for the defendant against whom such deficiency judgment is sought to allege and show as matter of defense and off-set, but not by way of counter-claim, that the property sold was fairly worth the amount of the debt secured by it at the time and place of sale or that the amount bid was substantially less than its true value, and, upon such showing, to defeat or off-set any deficiency judgment against him, either in whole or in part; Provided, this section shall not affect nor apply to the rights of other purchasers or of innocent third parties, nor shall it be held to affect or defeat the negotiability of any note, bond or other



obligation secured by such mortgage, deed of trust or other instrument; Provided, further, this section shall not apply to foreclosure sales made pursuant to an order or decree of court nor to any judgment sought or rendered in any foreclosure suit nor to any sale heretofore made and confirmed.

"Sec. 4. All laws and clauses of laws in conflict herewith, to the extent of such conflict only, are hereby repealed, but this Act shall not apply to tax foreclosure suits or tax sales.

"Sec. 5. This Act shall be in full force and effect from and after its ratification.

"Ratified this the 18th day of April, A. D. 1933." -pp. 401-403.

Chapter 280 - H. B. 406. "An Act to provide for the redemption of real estate sold for taxes for the years 1928, 1929, 1930 and prior years in Buncombe County.

"The General Assembly of North Carolina do enact:

"Section 1. That in this act the word 'unit' means county, city, town, township, school district, school taxing district, sewer district or other political subdivision of the State.

"Sec. 2. That all owners and persons interested in any real estate on which taxes were levied by any county, city, town or other unit of government or on which any taxes became a lien for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, or prior years, whether or not such property has been sold for taxes, provided such unit, in cases where such property has been sold for taxes and bought in by it, has not, prior to the ratification of this act, transferred the same or the certificate of tax sale therefor to some other person, shall be allowed to pay the said taxes which became a lien on such property, and/or redeem the same from sale for taxes by foreclosure of tax liens or otherwise, without the payment of any interest, penalties or costs, heretofore accrued thereon, upon the terms and conditions hereafter set out, to-wit:

"(1). By paying the principal amount of such taxes on or before the first day of July, one thousand nine hundred thirty-three; or

"(2). By paying on or before December thirty-first, one thousand nine hundred thirty-three, the principal amount of such taxes with interest on such principal amount at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three; or

"(3). By paying the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, in installments as follows:

"(a). Ten per cent of the principal amount of such taxes with interest on such ten per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before the thirty-first day of December, one thousand nine hundred thirty-three.

"(b). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first,

one thousand nine hundred thirty-four.

"(c). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-five.

"(d). Twenty per cent of the principal amount of such taxes with interest on such twenty per cent at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-six.

"(e). The balance of the principal amount of such taxes, with interest thereon at the rate of eight per cent per annum from July first, one thousand nine hundred thirty-three, to the date of such payment, such payment to be made on or before December thirty-first, one thousand nine hundred thirty-seven.

"Sec. 3. That all such taxes and each installment thereof for the years one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty and prior years may be paid to any unit as herein provided, wholly in money or by the surrender to such unit, at par, of any bonds, together with all unpaid coupons thereon or belonging thereto, or any notes, at par, to the amount of the principal of such notes, (the taxpayer surrendering all claims for interest thereon) heretofore or hereafter issued by such unit, or for which it may be liable to the extent of fifty per cent of the principal amount of the taxes so paid, and by paying at the same time an equal amount on the principal of such taxes, together with all interest, if any, accumulated on such amount after July first, one thousand nine hundred thirty-three, in money. All notes, bonds and coupons surrendered under the provisions of this act shall be immediately cancelled.

"Sec. 4. That upon the payment in full of such taxes and all interest thereon, as herein specified, such unit shall release, quitclaim, surrender, and cancel all of its claims to such real estate on account of such taxes.

"Sec. 5. That in case any such property has not been listed for taxes for the year one thousand nine hundred thirty two or for any prior year or years, not exceeding five years, before May first, one thousand nine hundred thirty-three, it shall be the duty of the tax assessing authorities provided by law to cause all such property to be listed for taxes for all such years and the taxes to be assessed thereon as provided by law, and such taxes may be paid and collected as provided in this act for the year one thousand nine hundred thirty and prior years, and shall be collected as is now or may hereafter be provided by law for the years subsequent to one thousand nine hundred thirty.

"Sec. 6. That if any taxpayer, owner or other person interested in such property shall neglect and fail to comply with each and all of the provisions of this act in the time prescribed therefor, as set out in sections two and three hereof, then he and they shall forfeit all rights accruing under the terms of this act, and such units shall be authorized to exercise all of the rights, power and authority in respect to such real estate and taxes as was vested in it prior to the passage of this



act, or such as may be hereafter provided by law, in the same manner and with the same force and effect as if this act had not been passed: Provided, however, if any such taxpayer or other person interested in such property shall, at the time of such failure, have paid an amount equal to the first installment of such taxes, as herein provided, he and said lands shall be liable only for the balance of the principal amount of such taxes with interest thereon at the rate of eight per cent per annum from the first day of July, one thousand nine hundred thirty-three, and not for any interest, costs or penalties accruing prior thereto.

"Sec. 7. That in all cases where suits have been brought to foreclose tax liens, as provided by the laws of one thousand nine hundred thirty-one, and/or prior laws, and the lands therein referred to have not been sold, further proceedings in such cases shall be stayed until after default, if any, on the part of the taxpayer and/or other persons interested in such property as provided in this act, and the Statute of Limitations applicable thereto shall not run during the time of such stay; and in cases where such suits have not been brought, such suits shall not be brought until after default in the payment, as herein provided, and all such units shall be allowed one year after such default to bring suits to foreclose such tax liens or to enforce the collection of such taxes as may be provided by law.

"Sec. 8. This Act is an alternative Act, and any person, firm or corporation failing to take advantage of its provisions on or before December 31, 1935, as provided by sub-section 2, of section 2, shall thereafter be deprived of proceeding under this Act, but such person, firm or corporation shall not be deprived of paying taxes as provided by Committee Substitute for Senate Bill No. 180, in accordance with the terms and conditions of that Act: Provided, however, that any person, firm or corporation choosing to accept the provisions of this Act shall comply strictly, as to time of payment, with all the terms and conditions set forth in Section 3, and all of the sub-sections thereunder, and failure to make payment on and after December 31, 1934, of any installment within the time therein provided shall deprive such taxpayer of the right thereafter to apply any bonds as a part payment upon such defaulted installment or upon any further installment of taxes, and shall cause all further installments of taxes to become immediately due and payable, and tax foreclosure suit shall be instituted, or consummated, within one year after such installment default date, as provided in Section 7 of this Act.

"Nothing in this section, or Act, shall prevent any person, firm, or corporation from paying all of the taxes for the years specified in this Act, in cash; and all of the taxes for the years specified in this Act may be paid at one time by payment of fifty per cent in cash, and by payment of fifty per cent by bonds, as provided in this Act, if such payment is made before default is made in the payment of any installment.

"Sec. 9. That all laws and clauses of laws in conflict with this Act be, and the same are, hereby repealed.

"Sec. 10. That this Act shall be in full force and effect from and after its ratification.

"Ratified this the 18th day of April, A. D. 1933." -pp. 405-409.

Chapter 289 - S. B. 578. "An Act to amend House Bill 914 entitled an Act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money by exempting Forsyth County from certain provisions thereof.

"The General Assembly of North Carolina do enact:

"Section 1. That Section 805 of the Act of the General Assembly of 1933, entitled an act to provide for the listing and valuing of all property, real, personal and mixed, at its true value in money is hereby amended by changing the period at the end of said section to a colon and by inserting after the colon the following: 'Provided further, that the last sentence of clause (eight) of this section beginning with the words 'the Board of Commissioners' and ending with the words 'one per cent' shall not apply to Forsyth County, or to any municipality or other political sub-division of said County.'

"Sec. 2. That this Act shall be in full force and effect from and after its ratification.

"Ratified this the 30th day of April, A. D. 1933." -p. 425.

Chapter 293 - S. B. 528. "An Act to extend the time for attachment of penalties for the non-payment of taxes for the year 1932 in Anson County and to permit the Board of Commissioners of Anson County to advertise delinquent tax payers.

"Whereas, an emergency exists in Anson County and it is necessary in order to preserve the credit of said County that it realize without delay the amounts due it from unpaid taxes, and it is necessary that additional inducements be made to the taxpayers to secure from them the taxes due and unpaid for the year 1932, and to inform the citizens of said County as to what portion of its taxpayers have failed to pay the taxes due to said County: Now, therefore,

"The General Assembly of North Carolina do enact:

"Section 1. That section eight hundred and five of chapter four hundred and twenty-eight of the Public Laws of North Carolina, one thousand nine hundred and thirty-one, be and the same is hereby amended by striking out sub-sections four, five, six and seven and inserting in lieu thereof a new sub-section designated sub-section four as follows:

"(4). After the first day of July next after due and payable there shall be added a penalty of four per cent."

"Sec. 2. That the Board of Commissioners shall immediately upon the passage of this act cause to be published in some paper published in Anson County a notice setting forth the effect of this change in the amount of penalties imposed upon the unpaid taxes due to said county, which notice shall be published not less than two successive weeks and be paid for by said Anson County.

"Sec. 3. That the Board of Commissioners of Anson County, or any governing body of any municipality within said County, may, in their discretion, at any time prior to October first after delivery of tax books to the Sheriff or other tax collecting officer require such Sheriff or other tax collecting officer to publish a list of all delinquent taxpayers owning real estate, giving a brief description of the property listed, the township wherein the property is located, the race to which



the owner belongs, and the amount of taxes due by said delinquent taxpayer. The list so required to be published shall be published once a week for not less than two nor more than four successive weeks in some newspaper published in said County. The cost of advertising shall not exceed the sum of twenty cents per name and shall be added to the taxes due by the delinquent taxpayer.

"Sec. 4. That this act shall apply only to Anson County and to taxes due in said County for the year 1932.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 19th day of April, A. D. 1935." -pp. 428-429.

Chapter 304 - H. B. 1283. "An Act supplemental to Senate Bill 180, the same being 'an act to allow the counties, municipalities and other governing agencies to refund tax certificates,' ratified March 27th, 1933.

"The General Assembly of North Carolina do enact:

"Section 1. That section fourteen of an act entitled, 'An act to allow the counties, municipalities and other governing agencies to refund tax certificates,' same being Senate Bill one hundred and eighty, enacted by the General Assembly of North Carolina, session of nineteen hundred and thirty-three, and ratified on the twenty-seventh day of March, nineteen hundred thirty-three, be and the same is hereby amended by adding at the end of said section the following: Provided, that should Granville County and (or) the municipalities therein in the discretion of the governing bodies of the said county and (or) Municipalities therein, elect to adopt the plan set out in this act, and particularly with reference to accepting notes for taxes for the years nineteen hundred and twenty-seven, nineteen hundred and twenty-eight, nineteen hundred and twenty-nine, nineteen hundred and thirty and nineteen hundred and thirty-one, that said County and (or) the municipalities therein are authorized, empowered and directed in its and their discretion, either to adopt and follow the plan as hereinbefore set out in this act in full or to accept notes given in settlement of, or for the purpose of absorbing tax sales certificates, which said notes shall be so worded as that instead of bearing interest from April first, nineteen hundred and thirty-three, the amounts set out in said tax sales certificates, so absorbed by said notes, shall bear interest from the dates of such certificates, respectively: Provided, further, that the provisions in said act permitting the maker of any installment note to anticipate the payment thereof by paying the same in whole or in part in cash, less ten per cent discount if paid before the installment is due, shall not apply to Granville County and (or) the municipalities therein, unless the governing bodies of said Granville County and (or) the municipalities therein, should so elect.

"Sec. 2. This act shall be in full force and effect from and after its ratification.

"Ratified this the 24th day of April, A. D. 1933." -p. 436.

Chapter 314 - S. B. 569. "An Act to amend an act entitled 'An Act to allow the counties and other governing agencies to refund tax sale certificates,' ratified March 27, 1933, which amendment relates only to Beaufort County.

"The General Assembly of North Carolina do enact:

"Section 1. Amend Section fourteen of Senate Bill 180, being the Act above entitled and ratified March 27, 1933, by adding; Beaufort County after New Hanover, so as to make the discretionary proviso in said section applicable to Beaufort County and municipalities therein; and by adding a further proviso to said section, applicable only to Beaufort County and municipalities therein as follows: Provided, there shall be included in the amount to be paid, whether evidenced by note or paid in cash, court costs actually incurred in suits instituted or pending against the land-owner or other interested party to recover the taxes for which settlement is made by note or in cash, as aforesaid; Provided further, the discount of ten per cent allowed in said Act upon cash payment or note anticipation shall not apply to Beaufort County or any municipality therein.

"Sec. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

"Sec. 3. This Act shall be in effect from and after its ratification.

"Ratified this the 26th day of April, A. D. 1933." -pp. 453-454.

Chapter 315 - S. B. 585. "An Act to amend an act entitled 'An Act to allow the counties and other governing agencies to refund tax sales certificates,' ratified March 27, 1933, which amendment relates only to Catawba County.

"The General Assembly of North Carolina do enact:

"Section 1. Amend Section Fourteen of Senate Bill One Hundred and Eighty, being the act above-entitled and ratified March 27, 1933, by adding a further proviso at the end of said Section, applicable only to Catawba County and municipalities therein, as follows:

"'Provided, further, there shall be included in the amount to be paid court costs, including attorneys' fees, actually incurred in suits instituted or pending against the land owner or other interested party, to recover the taxes for which settlement is made by note or in cash as aforesaid.'

"Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 26th day of April, A. D. 1933." -p. 454.

Chapter 323 - S. B. 597. "An Act to amend House Bill Number 1338 ratified April 21st, 1933, entitled 'An Act to allow the counties, municipalities, and other governing agencies to refund tax sale certificates.'

"The General Assembly of North Carolina do enact:

"Section 1. That House Bill Number one thousand three hundred and thirty-eight. [Public Local laws] ratified on the twenty-first day of April, one thousand nine hundred and thirty-three, be and the same is hereby amended by inserting; in line eleven of section one thereof, after



the word 'annually' and before the word 'from,' the words 'in equal installments.'

"Sec. 2. That said act be further amended by striking out in line twenty of section one thereof the words 'in their discretion' and inserting in lieu thereof the words 'and directed.'

"Sec. 3. That said act be further amended in line nineteen of section four thereof by striking out the words 'at the option of' and inserting in lieu thereof the word 'by.'

"Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 5. That this act shall be in force from and after its ratification.

"Ratified this the 1st day of May, A. D. 1933." -pp. 469-470.

Chapter 329 - H. B. 1402. See note under S. B. 180, Chapter 181.

Chapter 337 - H. B. 1297. See note under S. B. 180, Chapter 181.

Chapter 351 - H. B. 1298. See note under S. B. 180, Chapter 181.

Chapter 377 - H. B. 1297. Repealed by S. B. 709, Chapter 502. See note under S. B. 180, Chapter 181.

Chapter 389 - H. B. 1464. "An Act to amend Senate Bill 180, the same being 'A bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates,' ratified on the twenty-seventh day of March, 1933, relative to Nash County.

"The General Assembly of North Carolina do enact:

"Section 1. That section nine of Senate Bill one hundred and eighty, ratified March the twenty-seventh, one thousand nine hundred and thirty-three, be and the same is hereby amended, applicable to Nash County, to read as follows:

"Sec. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent taxes upon lands for any of the years 1927, 1928, 1929, 1930, and/or 1931, are hereby authorized and directed to accept from any person or persons owning any interest in or holding any lien upon lands the principal amount of the taxes, without interest and penalties, in cash, if paid before January first, one thousand nine hundred and thirty-four, or upon the installment plan provided for in section one of this act: Provided, that the maker of any installment note may anticipate the payment thereof in whole or in part by paying the same in cash before the installment is due: Provided, further, that as a condition precedent to this settlement the several agencies of government are authorized and empowered in their discretion to require the payment of the nineteen hundred and thirty-two taxes on or before April first, nineteen hundred and thirty-four, by resolution duly passed by the governmental agencies.'

"Sec. 1-1/2. Provided, however, that the penalty on 1932 taxes for the months of February, March, April and May, 1933, be and they are hereby abolished.

"Sec. 2. That section fourteen of said act be amended by striking out between the word 'Surry' and the word 'Moore' in line six thereof, the word 'Nash.'

"Sec. 3. That this act shall apply to Nash County only..

"Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 9th day of May, A. D. 1933." -p. 589.

Amended by H. B. 1563, Chapter 423, q.v.

Chapter 391 - H. B. 1559. See S. B. 180, Chapter 181.

Chapter 399 - H. B. 1555. See note under S. B. 180, Chapter 181.

Chapter 402 - S. B. 632. "An Act supplemental to and amendatory of Senate Bill 180, it being an act to allow the counties, municipalities, and other governing agencies, to refund tax sale certificates, and ratified March 27, 1933, this act to apply only to Alamance County and municipalities therein.

"The General Assembly of North Carolina do enact:

"Section 1. That Senate Bill 180, it being an act to allow the counties, municipalities, and other governing agencies to refund tax sales certificates, and ratified March 27, 1933, be amended by adding at the end of section nine thereof a further proviso to said section applicable only to Alamance County and municipalities therein as follows:

"Provided, further, the discount of ten per cent allowed in this section upon note anticipation shall not apply to Alamance County, or any municipality therein, and the discount of ten per cent allowed in this section, upon cash payments, shall apply to Alamance County or any municipality therein only in the event payment is made on or before November 1, 1933."

"Sec. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 9th day of May, A. D. 1933." -p. 599.

Chapter 423 - H. B. 1563. "An Act to amend House Bill 1464, being 'An Act to amend Senate Bill 180, the same being 'A bill to be entitled an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates,' ratified on the twenty-seventh day of March, 1933, relative to Nash County.'

"The General Assembly of North Carolina do enact:

"Section 1. That section one of House Bill fourteen hundred and sixty-four be amended by striking out the word 'April' in line twenty-three of section one between the words 'before' and 'first' and inserting in lieu thereof the word 'January'; that the period at the end of said section be stricken out and a semi-colon inserted and the following added: 'the payment of the nineteen hundred and thirty-two taxes shall be made at the time of settlement of back taxes.'

"Sec. 2. That section one and one-half of said bill be amended by striking out the period at the end thereof and inserting a colon and



adding the following: 'Provided, further, that any penalties heretofore paid shall not be refunded.'

"Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 11th day of May, A. D. 1933." - p. 627.

Chapter 424 - H. B. 1564. See note under S. B. 180, Chapter 181.

Chapter 427 - H. B. 1587. "An Act to amend the tax foreclosure act of 1933, known as House Bill No. 158; to amend tax sales certificates refunding act of 1933, known as Senate Bill No. 180; and to exempt from the provisions of each of said acts Mecklenburg County and the municipalities therein; and to amend delinquent taxpayers act of Mecklenburg County, known as Senate Bill No. 175.

"The General Assembly of North Carolina do enact:

"Section 1. That none of the provisions of the Tax Foreclosure Act of nineteen hundred and thirty-three, ratified March thirteenth, nineteen hundred and thirty-three, and known as House Bill number one hundred and fifty-eight, shall apply to Mecklenburg County nor to any municipality therein.

"Sec. 2. That none of the provisions of the Tax Sales Certificates Refunding Act of nineteen hundred and thirty-three, ratified March twenty-seventh, nineteen hundred and thirty-three, and known as Senate Bill number one hundred and eighty, shall apply to Mecklenburg County nor to any municipality therein.

"Sec. 3. That section thirty-two of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be and the same is hereby repealed.

"Sec. 4. That section twenty-one of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out after the word 'within' and before the word 'after' the words 'one year,' and inserting in lieu thereof the words 'seven months;' and by striking out after the word 'Charlotte' and before the word 'shall' the words 'after thirty days notice to said taxpayer, given by mail to his last named address,' and inserting in lieu thereof the following words: 'shall cause advertisement thereof to be made in a newspaper published in the County of Mecklenburg once each week for four successive weeks, which advertisement shall be sufficient notice to anyone owning or claiming any interest in such real estate, that unless the taxes and/or assessments are paid thereon within thirty days from the date of the first advertisement thereof, judgment will be rendered, as hereinafter provided, and unless such taxes and/or assessments are paid within thirty days from the date of the first advertisement thereof the Treasurer-Tax Collector, or in case of delinquent city taxes or assessments the Collector of Revenue for the City of Charlotte.'

"Sec. 5. That section twenty-five of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the word 'that' and 'months' the words 'at any time after twelve,' and inserting in lieu thereof the words 'within eighteen.'

"Sec. 6. That section twenty-eight of Senate Bill number one hundred and seventy-five, ratified April third, nineteen hundred and thirty-three, be amended by striking out between the words 'charge' and 'which' the words 'not to exceed one thousand dollars,' and inserting in lieu thereof the words 'in the discretion of the County Board of Commissioners of Mecklenburg County;' and by striking out between the words 'charge' and 'which' where the same appear a second time in said section the words 'not to exceed one thousand dollars,' and inserting in lieu thereof the words 'in the discretion of the Governing Body of the City of Charlotte.'

"Sec. 7. That all laws and parts of laws in conflict herewith are hereby repealed.

"Sec. 8. That this act shall be in force from and after its ratification.

"Ratified this the 11th day of May, A. D. 1933." -pp. 629-630.

Chapter 459 - H. B. 1599. "An Act to amend Senate Bill 180, now chapter 181, Public Laws 1933, entitled 'An Act to allow the counties, municipalities and other governing agencies to refund tax sales certificates,' relating to costs in tax sales in Johnston County.

"The General Assembly of North Carolina do enact:

"Section 1. That Senate Bill One Hundred eighty, now Chapter One hundred eighty-one, Public Laws 1933, the same being entitled 'An Act to Allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates,' be, and the same is, hereby amended by inserting after the word 'penalties' and before the comma in line twelve of section one of the printed Act, as ratified, the words 'And Costs, including all items of such costs, that have not actually been paid by the county,' and by inserting after the word 'penalties' and before the comma in line seven of section nine in the printed copy of said act as ratified, 'and costs, including all items of such costs, that have not actually been paid by the county.'

"Sec. 2. This Act shall apply only to Johnston County and municipalities therein.

"Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

"Sec. 4. This Act shall be in full force and effect from and after its ratification.

"Ratified this the 12th day of May, A. D. 1933." -pp. 808-809.

Chapter 460 - H. B. 1628. Repealed by S. B. 747, Chapter 505. See note under S. B. 180, Chapter 181.

Chapter 471 - H. B. 1617. See note under S. B. 180, Chapter 181.

Chapter 482 - S. B. 555. "An Act to amend section two thousand five hundred ninety-one (2591) of the North Carolina Code of 1927, relating to reopening judicial sales under execution.

"The General Assembly of North Carolina do enact:

"Section 1. That Section two thousand five hundred ninety-one (2591) of the North Carolina Code of Nineteen Hundred Twenty-seven, be and the same is hereby amended by inserting in line seven of said section, after the word 'will' the following: 'or sale under execution duly issued.'



"Sec. 2. That all laws and clauses of laws inconsistent herewith be and the same are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -p. 825.

Chapter 486 - H. B. 1640. "An Act to provide for the payment of certain parts of the costs in settlement by delinquent taxpayers in Columbus County, under Senate Bill 180, Chapter 181, Public Laws 1933.

"The General Assembly of North Carolina do enact:

"Section 1. That in all cases where foreclosure suits have been brought on tax sales certificates for the year nineteen hundred twenty-nine, or prior years, any delinquent taxpayer, in order to be entitled to the benefits of Senate Bill one hundred eighty, now chapter one hundred eighty-one, Public Laws nineteen hundred thirty-three, either with respect to the execution of notes for such taxes, or in obtaining a discount for the cash payment of taxes or notes executed therefor, shall, in addition to paying the principal of the taxes, or the installments on said notes, as in such act required, pay the sum of three dollars for costs accruing in all such cases, and, upon the execution of such notes or the payment of the principal of such delinquent taxes or the installments on such notes, as the case may be, and as provided in the act, and said additional sum of three dollars in full settlement of the costs in such foreclosure suit, shall be otherwise entitled to the benefits of said act, and the proceeds of the collection of all such costs shall be turned into the general fund of said county.

"Sec. 2. That the Board of County Commissioners are hereby authorized, empowered and directed to pay to the county attorney, out of the general fund of the county, the sum of three dollars in full and complete settlement for his services and expenses in each tax foreclosure suit heretofore handled and conducted by him. It is expressly understood that upon the payment of the amount heretofore stated, that all other funds due the said county attorney for bringing foreclosure suits shall become null and void.

"Sec. 3. This act shall apply to Columbus County only.

"Sec. 4. This act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -pp. 827-828.

Chapter 502 - S. B. 709. See note under S. B. 180, Chapter 181.

Chapter 505 - S. B. 747. See note under S. B. 180, Chapter 181.

Chapter 513 - S. B. 731. See note under S. B. 180, Chapter 181, sec. 9.

Chapter 529 - H. B. 1091. "An Act to limit the time in which actions may be maintained to recover deficiency judgments after the foreclosure of mortgages and deeds of trust on real estate.

"The General Assembly of North Carolina do enact:

"Section 1. No action shall be maintained on any promissory note, bond, evidence of indebtedness or debt secured by a mortgage or deed of

trust on real estate after the foreclosure of the mortgage or deed of trust securing the same, except within one year from the date of sale under such foreclosure, or from the date of the ratification of this Act, if such sale precedes its ratification; but this Act shall not extend the time of limitation on any such action...

"Sec. 2. All laws and parts of laws in conflict with this Act are hereby repealed.

"Sec. 3. This Act shall be in force from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -pp. 880-881.

Chapter 532 - H. B. 1500. "An Act to amend chapter two hundred sixty of the public laws of North Carolina, session of one thousand nine hundred thirty-one, and chapter two hundred four of the public laws of North Carolina, session of one thousand nine hundred twenty-nine, relating to tax sales.

"The General Assembly of North Carolina do enact:

"Section 1. That section five of Chapter two hundred sixty, Public Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by inserting after the word 'herein' and before the word 'otherwise' in line nineteen the words 'or at any time before the order to make deed is made.'

"Sec. 2. That section three of Chapter two hundred four, Public Laws of one thousand nine hundred twenty-nine, be and the same is hereby amended by adding at the end thereof the following: 'But no such judgment shall be effective, or be made to become effective, until final order to make deed is made.'

"Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 4. This act shall be in force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -p. 882.

Chapter 536 - H. B. 1662. "An Act to amend Senate Bill Number 180 entitled, 'An Act to allow the counties, municipalities and other governing agencies to refund tax sale certificates,' ratified March 27, 1933.

"The General Assembly of North Carolina do enact:

"Section 1. That Senate Bill number one hundred and eighty, ratified on March twenty-seventh, one thousand nine hundred thirty-three, be amended by changing the period at the end of section fourteen to a semicolon and adding the following: 'and provided further that the portion of said act which provides for a ten (10%) per cent discount for cash payment and for payment of installments before same become due may not apply to the County of Graham or any municipality of said county if and when the County Board of Commissioners of said county or the governing body of any municipality in said county by resolution duly approved by said board as governing body provides that same be not allowed.'

"Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -pp. 885-886.



Chapter 548 - S. B. 544. "An Act to amend Senate Bill No. 180, Public Laws, 1933, ratified on the 27th day of March, 1933, being an act to allow the counties, municipalities and other governing agencies to refund tax sales certificates.

"The General Assembly of North Carolina do enact:

"Section 1. That Senate Bill No. 180, Public Laws 1933, ratified on the 27th day of March, 1933, entitled an Act to allow the Counties, Municipalities and other Governing Agencies to Refund Tax Sales Certificates be, and the same is amended as follows: Provided, that a ten per cent discount shall be allowed on all delinquent taxes paid on or before December 1, 1933; seven and one-half per cent on all delinquent taxes paid after December 1, 1933, and before January 1, 1934; five per cent on all delinquent taxes paid after January 1, 1934, and before February 1, 1934; two and one-half per cent on all delinquent taxes paid after February 1, 1934, and before March 1, 1934. Provided, however, that this Act shall not apply to taxes for the year 1932-1933. Provided that nothing in this act shall be construed to eliminate any costs of advertising or costs of foreclosure, it being the purpose and intention to only eliminate interest and penalties.

"Sec. 1-1/2. That this act shall not apply to any of those Counties or Municipalities which have by Public, Private or Public-Local Laws amended said Senate Bill No. 180 in its application to said counties or municipalities.

"Sec. 2. This act shall be in full force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -p. 902.

Chapter 559 - H. B. 1475. "An Act to release and remit tax penalties heretofore imposed by the County of Rowan and all municipalities in said county. (Applicable also to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Catawba, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Durham, Franklin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin, Yancey Counties).

"The General Assembly of North Carolina do enact:

"Section 1. That all tax penalties heretofore imposed by the County of Rowan and all municipalities situate in said county for the year nineteen hundred and thirty-two be and the same are hereby released, discharged and remitted; and no penalties shall be imposed by said county or any municipality situate in said county on account of failure to pay taxes until after the first day of February, nineteen hundred and thirty-three.

"Sec. 2. That on and after the first day of February, nineteen hundred and thirty-three, the County of Rowan and all municipalities situate therein shall collect as a penalty on all taxes due for the year nineteen hundred and thirty-two a penalty at the rate of one-half of one per centum per month until said taxes are paid; and hereafter the County of Rowan and all municipalities situate therein shall impose no penalty for the failure to pay taxes due said county or municipalities at a greater

rate than one-half of one per centum of said taxes per month.

"Sec. 3. That the provisions of this act shall also apply to Alexander, Ashe, Avery, Beaufort, Bertie, Bladen, Buncombe, Camden, Carteret, Caswell, Chatham, Cherokee, Chowan, Clay, Columbus, Craven, Cumberland, Currituck, Davie, Duplin, Gates, Greene, Harnett, Haywood, Hertford, Hoke, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, McDowell, Moore, New Hanover, Onslow, Pamlico, Pasquotank, Perquimans, Person, Pitt, Robeson, Scotland, Stokes, Swain, Transylvania, Tyrrell, Vance, Wake, Warren, Wayne, Wilkes, Yadkin and Yancey Counties and to all municipalities situate therein.

"Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 5. That this act shall be in force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -pp. 913-914.

Chapter 560 - S. B. 604. "An Act to repeal House Bill 158, Public Laws of 1933, being 'An Act setting up and establishing the methods, processes, and proceedings by which a lien may be acquired upon real and personal property and the same sold and the title thereon conveyed for failure to pay taxes.'

"The General Assembly of North Carolina do enact:

"Section 1. That House Bill No. 158, Public Laws of 1933, being 'An Act Setting Up and Establishing the Methods, Processes, and Proceedings by Which a Lien May Be Acquired, and the Same Sold and the Title Thereon Conveyed for Failure to Pay Taxes,' be, and the same is hereby repealed. All laws and parts of laws in force on January 1, 1933, which were repealed expressly or impliedly by said act are hereby reenacted; Provided that in no event shall the attorney fee exceed two dollars and fifty cents (\$2.50) in each suit for foreclosure; Provided further, that the total cost of the taxpayer including attorneys' fee shall not exceed six dollars in each suit for foreclosure; and provided further, that the interest and penalty on tax sale certificates shall be eight per centum per annum. Provided further, that this act shall not affect any suit pending in Guilford County on the date of the ratification of Chapter 260 of the Public Laws of 1931 (the 8th day of April, 1931,) in which the real estate affected shall not be redeemed before the final sale.

"Sec. 2. That so far as the provisions of such laws in force on January 1, 1933, relate to taxes levied in the years one thousand nine hundred and thirty-two and one thousand nine hundred and thirty-three, all actions and proceedings required by such provisions to be taken in the months of May, June, and July, in the years one thousand nine hundred and thirty-three and one thousand nine hundred and thirty-four, shall be taken in the months of August, September, and October, respectively, in the years one thousand nine hundred and thirty-three and one thousand nine hundred and thirty-four.

"Sec. 3. That suits to foreclose certificates evidencing sales in the years one thousand nine hundred and thirty-one and prior years for taxes or special assessments on real property may be brought at any time not later than October 1, 1934. Providing, that nothing in this act shall be construed as repealing any of the provisions of Senate Bill 180, ratified on the 27th day of March, 1933. And further provided, that the newspaper



advertisement shall not exceed Three Dollars (\$3.00) in each suit which shall be a part of the six dollars (\$6.00) above referred to. Provided further, that nothing in this act shall be construed as repealing any part of the Machinery Act of 1933. Provided, that this act shall not be construed to repeal any Private or Public-Local Act enacted by the General Assembly of 1933, relating to levying or collection of taxes in Mecklenburg County, Gaston County, Ashe County, Macon County, Davidson County, Swain County, Wayne County, Pitt County, Guilford County, Lee County, Yancey County, Craven County and Henderson County. Provided that nothing in this act shall be construed as repealing any of the provisions of H. B. 881, ratified May 11, 1933, or H. B. 1237, ratified May 3, 1933. Nothing in this act shall be construed as affecting Wake County.

"Sec. 4. That all laws and parts of laws in conflict with this act are hereby repealed.

"Sec. 5. This act shall be in full force from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -pp. 914-916.

Chapter 569 - H. B. 1697. See note under S. B. 180, Chapter 181.

H. R. 81. Resolution No. 16. "Joint resolution requesting that all joint land banks and others holding mortgages or deeds of trust declare a moratorium until November 1, 1934, on all principal payments where interest and taxes are paid.

"Whereas, the financial condition of the people generally is such that strict foreclosure of mortgages on farm lands and homes due to failure to pay principal sums due at this time will deprive many industrious and honest persons of their property and work a great hardship on them; Now, Therefore, Resolved by the House of Representatives, the Senate Concurring.

"Section 1. That all land banks, insurance companies and others holding mortgages or notes secured by deed of trust upon farm lands and homes be requested to declare a moratorium until November 1, 1934, on all principal payments when the interest and taxes are paid by the property owner.

"Sec. 2. That a copy of this resolution be sent by registered mail to the members of Congress from the State of North Carolina and the members of the United States Senate from said State.

"Sec. 3. That this resolution shall be in full force and effect from and after its ratification.

"Ratified this the 9th day of February, A. D. 1933." -p. 953.

North Carolina. Laws, statutes, etc. Public-local laws enacted by the general assembly at its session of 1933, begun and held in the city of Raleigh on Wednesday, the fourth day of January, A. D. 1933. 563,273 pp. Raleigh, N. C., 1933.

Chapter 38 - H. B. 495. "An Act to validate the acts of the Board of County Commissioners of Martin County in postponing the sale of land for taxes in said county.

"Whereas, the Board of County Commissioners of Martin County during the years one thousand nine hundred and twenty-nine, one thousand nine

hundred and thirty, one thousand nine hundred and thirty-one and one thousand nine hundred and thirty-two for various reasons postponed the sale of land for taxes; Now, therefore,

"The General Assembly of North Carolina do enact:

"Section 1. That the action of the board of county commissioners of the county of Martin, in postponing the sale of land for taxes in the year one thousand nine hundred and twenty-nine, one thousand nine hundred and thirty, one thousand nine hundred and thirty-one and one thousand nine hundred and thirty-two, be and the same is hereby in all respects validated.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 14th day of February, A. D. 1933." -pp. 36-37.

Chapter 57 - H. B. 496. "An Act authorizing the Board of Commissioners of Martin County to grant a moratorium for two years in foreclosing deeds of trust and mortgages held in the sinking fund of the county." -p. 48.

In force and effect from and after ratification.

Ratified Feb. 17, 1933. - pp. 48-49.

Foreclosures are also postponed for two years in Wake County, by S. B. 408, Chapter 246, p. 250. Ratified Mar. 27, 1933.

Chapter 67 - H. B. 443. "An Act to authorize the Commissioners of Greene County to appoint a tax collector and fix his compensation.

"The General Assembly of North Carolina do enact:

"Section 1. That the Commissioners of Green County are hereby authorized and empowered to appoint a tax collector for said county, whose term of office shall be two years from the first Monday in October, nineteen hundred and thirty-two...

"Sec. 4. That for the collection of all outstanding tax certificates, whether now in the possession of Greene County or in the possession of purchasers for values, the time for the institution of suits for such collection is hereby extended to November the first, nineteen hundred and thirty-three, and that notwithstanding any general or special act or acts heretofore passed to the contrary.

"Sec. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 6. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 21st day of February, A. D. 1933." -pp. 55-56.

Chapter 74 - S. B. 135. "An Act relating to foreclosures of mortgages or deeds of trust in Macon County.

"The General Assembly of North Carolina do enact:

"Section 1. That in all cases of foreclosure of mortgages or deeds of trust, whether such foreclosure is under power of sale or by action to foreclose, or upon report of a trustee or commissioner appointed by the Court, the Court may continue such action, or proceeding for the period of one year from the date of filing such action, report or other proceeding.



"Sec. 2. This shall apply to Macon, Haywood, and Jackson counties only and shall be in force and effect for two years from date of its ratification.

"Sec. 3. All laws and clauses of laws in conflict with this statute are hereby repealed during the life of this statute.

"Sec. 4. This act shall be in force from and after its ratification.

"Ratified this the 27th day of February, A. D. 1933." -p. 61.

This act was supplemented and amended on April 24, 1933, by H. B. 1287 (Chapter 380, p. 361) allowing Cherokee and Graham counties to come under its provisions. It was further supplemented and amended on May 12, 1933, by H. B. 1619, (Chapter 525, p. 467), to include Swain County.

Chapter 111 - H. B. 585. "An Act to amend chapter 316, public-local laws of 1929, and chapter 451, public-local laws of 1931, relative to delinquent taxpayers in Craven County, and to re-enact the same as amended.

"The General Assembly of North Carolina do enact:

"Section 1. That chapter three hundred and sixteen, Public-Local Laws, one thousand nine hundred and twenty-nine, be amended as follows: Strike out words 'twenty-eight' in line four of section one and insert in lieu thereof the words 'thirty-two.' Strike out the word 'thirty' in line eleven of section one and insert in lieu thereof the words 'thirty-four.' Strike out words 'twenty-eight' in line four of section three and insert in lieu thereof the words 'thirty-two.' Strike out the word 'thirty' in line twelve of section three and insert in lieu thereof the words 'thirty-four.'

"Sec. 2. That said chapter three hundred and sixteen, Public-Local Laws, one thousand nine hundred and twenty-nine, and chapter four hundred and fifty-one, Public-Local Laws of one thousand nine hundred and thirty-one amending the same, as herein amended, is hereby re-enacted.

"Sec. 3. That this act shall be in force and effect from and after its ratification.

"Ratified this the 6th day of March, A. D. 1933." -p. 118.

Chapter 118 - H. B. 817. "An Act to allow the commissioners of Union County to extend time of paying 1932 taxes by citizens of Marvin, where crops were destroyed by hail...

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of Commissioners of Union County be, and they are hereby authorized and empowered to remit all interest, penalties and costs arising in connection with the failure of any person in the territory described in the preamble hereto, to pay his taxes for the year nineteen hundred and thirty-two and they are hereby further authorized and empowered to permit the payment of taxes for the year nineteen hundred and thirty-two in three equal annual installments, beginning with the present tax year.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 6th day of March, A. D. 1933." -pp. 122-123.

Chapter 140 - S. B. 309. "An Act for the relief of certain citizens of House Creek, Leesville, Barton's Creek and New Light Townships in the County of Wake..."

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of Commissioners of Wake County be and they are hereby authorized and empowered to remit all interest, penalties and costs arising in connection with the failure of any person in the territory described in the preamble hereto to pay his taxes for the year 1931, and they are hereby further authorized and empowered to permit the payment of taxes for the year 1931 in three equal annual installments, beginning with the present tax year: Provided, that the failure to pay any such annual installment shall have the same effect and be treated in the same manner as the failure to pay taxes for the current year.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 10th day of March A. D., 1933." -p. 135.

Chapter 152 - S. B. 332. "An Act to authorize, empower and direct the sheriff and other tax collectors in Randolph County and municipalities in said county to establish a partial payment plan for the collection of taxes.

"The General Assembly of North Carolina do enact:

"Section 1. That the Sheriff and other tax collecting officers of Randolph County and the tax collectors of the municipalities in said county be and they are hereby authorized, empowered and directed to accept partial payments on taxes of not less than ten per cent of the total amount of the taxes due said county or municipalities by any taxpayer thereof; that for the now due and unpaid 1932 taxes, the first installment payment shall be on or before the 10th day of April, 1933; that subsequent installment payments shall be due and payable on or before the 10th of each month thereafter until the full amount of such taxes of such taxpayer has been paid: Provided, however, that upon failure to make payment of any installment payment in any month when due, advertisement and sale of the property may be made as now provided by law: Provided further, that no installment payment or payments shall operate as a discharge of the tax lien provided by law until the amount of taxes of the taxpayer making such installment payment or payments shall have been paid in full.

"Sec. 2. That this act shall apply to Randolph County.

"Sec. 3. All laws and clauses of law in conflict with the provisions of this act are hereby repealed.

"Sec. 4. This act shall be in force and effect from and after date of its ratification.

"Ratified this the 13th day of March, A. D. 1933." -p. 145.

Amended and supplemented on Apr. 20, 1933 by S. B. 564 (Chapter 347, pp. 335-336) by substituting the word "May" for the word "April" in Section 1 of the Act.



Chapter 164 - H. B. 769. "An Act to suspend the collection of special school taxes in the Peachtree Public School District of Cherokee County for the period of two years...

"Section 1. That the levy and collection of any and all special school taxes in the Peachtree Public School District of Cherokee County be, and the same is hereby, suspended for the period of two years from and after the ratification of this act.

"Sec. 2. That for the years one thousand nine hundred thirty-three and one thousand nine hundred thirty-four the Board of County Commissioners of Cherokee County shall not levy and the Tax Collector of said county shall not collect any special school tax upon the property in said Peachtree Public School District: Provided, however, that should there be any bond or other indebtedness against the said school district to which the said special tax is applicable and for which it must be levied, then and in such event the Board of County Commissioners of Cherokee County is authorized to levy so much of said fifty-cent special tax rate only as will be sufficient to pay the interest and maturities of such indebtedness.

"Sec. 3. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of March, A. D. 1933." -p. 152.

The collection of special school taxes are also suspended for two years in Local Tax District No. 1, Beaver-Dam Township, Cherokee County (H. B. 1009, Chapter 273, pp. 273-274); Iotla School District, Macon County (H. B. 1229, Chapter 368, pp. 354-355).

Chapter 167 - S. B. 287. "An Act relating to and providing for extension of time for the payment of taxes and interest charges upon delinquent taxes in Macon County.

"The General Assembly of North Carolina do enact:

"Section 1. That all delinquent taxpayers of Macon County, and of any municipality or other sub-division of government of said county, shall have five years from the date of the ratification of this act in which to pay all such delinquent taxes which have been heretofore levied and assessed against them, upon condition that all such delinquent taxpayers shall, within each year of the said five-year period, pay one-fifth of such unpaid and delinquent taxes now owed by them, and shall hereafter promptly pay, during each fiscal or tax year, all taxes levied and assessed against such taxpayers for such fiscal or tax year.

"Sec. 2. That all delinquent taxpayers of Macon County, and of any municipality or any other sub-division of government in said county, whose lands have been sold for taxes and purchased by the county or other municipality or sub-division of government to which such taxes are or were due, shall have five years from the date of the ratification of this act in which to pay all back taxes upon said lands and six per cent interest per annum upon all such delinquent taxes from the date when said lands were so sold.

"Sec. 3. That all unpaid and delinquent taxes in Macon County, and any municipality or other sub-division thereof, except such as those upon which tax sales have been had, or tax foreclosure suits brought,

shall bear interest at the rate of six per centum per annum from and after June thirtieth, subsequent to the time when such taxes become due and payable.

"Sec. 4. That all taxes in the County of Macon, and any municipality or sub-division thereof, shall be payable at the face amount of such taxes, if paid before June thirtieth immediately subsequent to the date when such taxes are due and payable, and thereafter such delinquent tax shall bear interest at the rate of six per centum per annum.

"Sec. 5. This act shall apply to Macon County only.

"Sec. 6. This act shall be in full force and effect from and after its ratification.

"Ratified this the 15th day of March, A. D. 1933." -pp. 155-156.

Chapter 175 - H. B. 859. "An Act to allow certain discounts in the payment of delinquent taxes in Morehead City and the County of Carteret.

"The General Assembly of North Carolina do enact:

"Section 1. That the tax collector and/or other officials charged with the duties and responsibilities of receiving and/or collecting delinquent taxes of the Town of Morehead City and the County of Carteret for the year nineteen hundred and thirty-one and all years prior thereto be, and they are hereby, authorized and directed to allow the following named discounts:

"(a) On all such delinquent taxes paid on or before April thirtieth, nineteen hundred and thirty-three, a discount of four per cent; on all such delinquent taxes paid on or after May first, and not later than May thirty-first, nineteen hundred and thirty-three, a discount of three and one-half per cent; on all such delinquent taxes paid on or after June first and not later than June thirtieth, nineteen hundred and thirty-three, a discount of three per cent; on all such delinquent taxes paid on or after July first, and not later than July thirty-first, nineteen hundred and thirty-three, a discount of two and one-half per cent; on all such delinquent taxes paid on or after August first and not later than August thirty-first, nineteen hundred and thirty-three, a discount of two per cent; on all such delinquent taxes paid on or after September first, and not later than September thirtieth, nineteen hundred and thirty-three, a discount of one and one-half per cent; on all such delinquent taxes paid on or after October first, and not later than October thirty-first, nineteen hundred and thirty-three, a discount of one per cent; on all such delinquent taxes paid on or after November first, and not later than November thirtieth, nineteen hundred and thirty-three, a discount of one-half per cent.

"(b) On all such delinquent taxes paid on or after December first and not later than December thirty-first, nineteen hundred and thirty-three, no discount of any kind shall be allowed.

"Sec. 2. That amount of payment or payments to be made under the schedule set forth in section one of this act shall be computed and determined by allowing the discount or discounts appropriate to be made from the principal face amount of the tax sales certificate or certificates now outstanding and held by the said Town of Morehead City or County of Carteret or any other agency on its or their behalf. That is to say, the allowances above provided for shall be deducted from the face value of the certificates without the addition of any penalties or interest since the date of issuance of said certificates: Provided, however, that the provisions of this act



shall not apply to the payment and/or redemption of certificates now outstanding and in the possession of third parties holding for value at the time of the ratification of this act: Provided further, that nothing in this act shall be construed to authorize or allow the Town of Morehead City or County of Carteret, through its or their collecting agency or agencies, to impose in the payment or settlement above provided for any court costs or other expenses heretofore incurred on account of foreclosure proceedings instituted for enforcement of payment.

"Sec. 3. In any and all cases where there have been made no sales of the properties of delinquent taxpayers for the year nineteen hundred and thirty-one and years prior (if any such cases there may be), and there are no outstanding tax certificates evidencing the tax claims and liens, the same discounts as above provided shall be allowed, and the 'principal amount' in such cases shall be deemed and construed as the aggregate amount of taxes and accrued interest at the time of the sheriff's and/or tax collector's sale of other properties for such years.

"Sec. 4. That on and after January first, nineteen hundred and thirty-four, payments of all delinquent taxes for the year nineteen hundred and thirty-one and prior thereto shall be made under the conditions and provisions of the general law at that time existing.

"Sec. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 6. That this act shall be in force and effect from and after its ratification.

"Ratified this the 15th day of March, A. D. 1933." -pp. 162-163.

Chapter 201 - H. B. 825. "An Act to amend chapter three hundred seventy-two, public-local laws of one thousand nine hundred thirty-one, relating to notices of public sales and foreclosure sales in Hyde County and Gates County.

"The General Assembly of North Carolina do enact:

"Section 1. That section one of chapter three hundred seventy-two, Public-Local Laws of one thousand nine hundred thirty-one, be and the same is hereby amended by inserting between the word 'assessments' and the word 'and' in line seven the words 'and foreclosure suits upon tax sale certificates.'

"Sec. 2. This act shall be in full force and effect from and after its ratification.

"Ratified this the 20th day of March, A. D. 1933." - p. 204.

Chapter 232 - H. B. 783. "An Act to provide for the redemption of real estate purchased by Hertford, Hyde, or Bertie County and towns therein at tax sales and to provide an extension of time within which to pay delinquent taxes. (Applicable also to Gates, Pasquotank and Chowan counties.)

"The General Assembly of North Carolina do enact:

"Section 1. That in all cases of delinquent taxes due prior to the year one thousand nine hundred and thirty-two, whether the same has been reduced to judgment or not, and in all cases where real estate has been foreclosed by suit for past due taxes and purchased by either Hertford, Hyde, Bertie, Gates, Pasquotank or Chowan County, or any

town in either of said counties, and is now owned by such county or town, the person, firm or corporation which owned such real estate or held a valid mortgage or deed of trust on such real estate at the time of its advertisement, sale and purchase by said county or town, shall have five years within which to repurchase or redeem said property: Provided, such original owner or holder of any mortgage or deed of trust on said land shall pay all taxes with interest thereon at the rate of six per cent per annum, together with all costs that were due upon said property at the time of such foreclosure suit and sale, and shall pay all taxes and cost that have accrued or may hereafter accrue.

"Sec. 2. That the Board of Commissioners of said counties or towns may, in their discretion, divide the payments of the said unpaid taxes, interest and cost into such amounts and to be paid at such times as the said commissioners may order, but in no case shall the annual rate of interest on the deferred payments exceed six per cent nor shall the cost exceed two dollars: Provided, that this act shall in no way affect the present lien which the county or town has on the property for unpaid taxes.

"Sec. 3. That this act shall apply only to the counties of Hertford, Hyde, Bertie, Gates, Pasquotank and Chowan.

"Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 23rd day of March, A. D. 1933." -pp. 235-236.

Chapter 233 - H. B. 801. "An Act authorizing partial payments on taxes in Sampson County.

"The General Assembly of North Carolina do enact:

"Section 1. The sheriff, tax collectors, deputy tax collectors and tax collecting officers of Sampson County, and the tax collectors of each and every municipality situate in Sampson County are hereby authorized, empowered and directed to accept partial payments on taxes due said county or municipalities by any taxpayer thereof: Provided, that the time for paying said installments shall not be extended beyond the time now provided for the payment of such taxes: Provided further, that no installment payment or payments shall operate as a discharge of the tax lien until the full amount of the taxes and penalties of the taxpayer making such installment payment or payments shall have been paid: Provided further, that the acceptance of installment payments in the past by the tax collecting agencies in said county are hereby validated.

"Sec. 2. That this act shall be in force from and after its ratification.

"Ratified this the 23rd day of March, A. D. 1933." -p. 236.

Chapter 246 - S. B. 408. See note under Chapter 57, H. B. 496.

Chapter 262 - H. B. 880. "An Act providing for renewal of notes and mortgages due Columbus County...

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of County Commissioners of Columbus County is hereby directed to allow all mortgagors now owing said county to make new first real estate mortgages or deeds of trust, the last note to become due



not later than five years from the date of the instrument, the interest to be payable semi-annually on the thirtieth day of September and the thirtieth day of May of each year, and one-tenth of the principal to be paid on the thirtieth day of June, beginning with the year one thousand nine hundred thirty-four, and including the years one thousand nine hundred thirty-five, one thousand nine hundred thirty-six, one thousand nine hundred thirty-seven, one thousand nine hundred thirty-eight and one thousand nine hundred thirty-nine, and any unpaid balance remaining shall be paid during the year one thousand nine hundred thirty-nine: Provided, however, this act shall not be mandatory upon the Board of County Commissioners unless the mortgagor shall make written application to the Board of County Commissioners requesting that he be allowed the privilege of refinancing as provided in this act: Provided further, that the lands described in said new mortgages or deeds of trust shall be free and clear of any encumbrance whatsoever.

"Sec. 2. That the Board of County Commissioners of Columbus County may include in said new mortgages or deeds of trust any delinquent taxes owed by the mortgagor.

"Sec. 3. That it shall be unlawful for the Board of County Commissioners of Columbus County to make any further loans from any sinking fund of Columbus County.

"Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. That this act shall be in force and effect from and after its ratification.

"Ratified this the 28th day of March, A. D. 1933." -pp. 262-263.

Repealed by Chapter 428, H. B. 1437 [q.v.]

Chapter 273 - H. B. 1009. See note under Chapter 164, H. B. 769.

Chapter 276 - S. B. 175. "An Act to create the offices of Treasurer-Tax Collector of Mecklenburg County, and Collector of Revenue for the City of Charlotte, prescribing their duties and setting forth the manner of taking judgment against delinquent taxpayers.

"The General Assembly of North Carolina do enact:

"Section 1. That Chapter 362 of the Public-Local Laws of 1931 and Chapter 135 of Public-Local Laws of 1931 be and the same are hereby repealed.

"Sec. 2. That there is hereby created the office of Treasurer-Tax Collector of Mecklenburg County, upon which office is imposed the duties and conferred the powers relating to the office of Treasurer as now provided by law, and in addition thereto all powers vested in and all duties relating to the collection of taxes imposed upon the offices of Sheriff, Tax Collector of Districts Numbers 1, 2 and 3, and City-County Tax Collector, in so far as the duties of such City-County Tax Collector relates to the collection of county taxes of the County of Mecklenburg; the office of said Treasurer-Tax Collector shall be located in the Mecklenburg County courthouse in a space to be provided by the Board of Commissioners of Mecklenburg County...

"Sec. 6. That said Treasurer-Tax Collector shall collect all taxes and special assessments levied by the Board of County Commissioners of

Mecklenburg County and the Mecklenburg Drainage Commission, and in the collection thereof shall accept payments in monthly, quarterly, semi-annual or annual installments at the election of the taxpayer, with interest at a rate of not exceeding eight per centum per annum for the first year after the due date thereof, and not exceeding six per centum per annum after such first year, and upon such collections shall render partial or full receipts consistent with such payments: Provided, that license and franchise taxes shall be paid in full before the issuance of such license and before the business licensed shall be carried on: Provided further, no court costs, attorneys' fees or other charges whatever, except the interest herein set forth, shall be assessed against or added to any delinquent tax...

"Sec. 21. That when any real estate is included in any tax return upon default by any taxpayer to timely pay any taxes or assessments within one year after the due date thereof, the Treasurer-Tax Collector, or in case of delinquent city taxes or assessments, the Collector of Revenue for the City of Charlotte, after thirty days notice to said taxpayer, given by mail to his last named address, shall execute and deliver to the Clerk of the Superior Court of Mecklenburg County a certificate of such nonpayment running in the name of Mecklenburg County or the City of Charlotte, if for city taxes or assessments, as plaintiff and the person, firm or corporation in whose name the property was returned, taxed or assessed as defendant, with a description of one or more lots or parcels of land included in the tax return made by said defendant, or in case of a special assessment for local improvements on the land, upon which said assessment is a specific lien, together with all persons, firms, corporations or associations presently owning any of the said lots or parcels of land so included in said certificate and with all trustees, cestui que trust, and mortgages named in deeds of trust, mortgages or other recorded instruments constituting liens on any of said lots or parcels of land so included in said certificate, as additional defendants, with a reference to the book and page in which said instruments constituting liens on said property are recorded, also reciting the year for which said taxes or assessments were levied, the date of such levy, principal amount thereof, the date from which such principal amount bears interest, the rate of interest to be paid thereon, the date from which such lien was established, and such other information as may be pertinent thereto.

"Sec. 22. That the Clerk of the Superior Court of Mecklenburg County shall, upon receipt of such certificate, cause a transcript thereof to be entered upon a record to be known as the tax judgment docket and alphabetically indexed as to defendants in a record to be known as the tax judgment index, and upon such entry any person, firm, corporation or association, appearing therein as a defendant, may, within thirty days from the docketing of such transcript as herein provided, file in duplicate in the office of the said Clerk a petition showing cause, if any, why such docketing and indexing of said transcript should be stricken out or amended.

"Sec. 23. That upon the filing of any such petition with the said Clerk, he shall promptly deliver a duplicate thereof to said Treasurer-Tax Collector, or Collector of Revenue for City of Charlotte, if for city taxes or assessments, who shall thereupon be allowed thirty days



from the filing date thereof to answer or demur thereto, and said cause shall thereupon proceed to trial and judgment before the Clerk, with the taxation of such costs and the same right of appeal to the Superior Court, and then to the Supreme Court, as allowed by law in special proceedings.

"Sec. 24. That upon the docketing and indexing of said transcript as herein provided, said judgment shall be a judgment of the Superior Court, and it shall be a continuation of the lien created by the tax levy or assessment: Provided, however, that it shall be a lien only on the lands liable for said tax; and, Provided further, that none of the defendants named in said transcript, except the defendant(s) in whose name(s) the property is returned for taxes shall be personally liable for the payment of said judgment, the liability of said defendants, other than the defendant(s) in whose name(s) said property was returned for taxes, being only to the extent of the interest which they may have in the land upon which said judgment shall constitute a lien.

"Sec. 25. That at any time after twelve months from the date of the docketing and indexing of said transcript as herein provided, said Treasurer-Tax Collector, or Collector of Revenue for the City of Charlotte, if for city taxes or assessments, may cause execution to be issued thereon by the Clerk and delivered to the Sheriff of Mecklenburg County in the same manner and form as allowed by law for execution on judgments of the Superior Court: Provided, however, that the execution shall be issued only against the property described in the said transcript, and the Sheriff shall proceed with the sale of any of said property described in the transcript as allowed by law for the sale of property in satisfaction of judgments of the Superior Court: Provided, however, that no homestead or exemption shall be allowed defendants.

"Sec. 26. That where more than one tract or lot of land is returned, charged, taxed or assessed against a taxpayer the Treasurer-Tax Collector, or Collector of Revenue for the City of Charlotte, if for city taxes or assessments, at any time prior to the delivery of the certificate of non-payment to the Clerk of the Superior Court and the Clerk of the Superior Court after the delivery of such certificate to him, and upon the full payment of the taxes charged and assessed against any particular tract or lot of land, and the ratable share of the tax charged and assessed against the personal property of the party in whose name the personal property is charged and assessed, shall release said tract or lot of land from said tax or judgment lien. However, the Treasurer-Tax Collector or Collector of Revenue for the City of Charlotte, if for city taxes or assessments, shall require the owner, upon his application for a release, to pay all his personal property tax charged on the return: Provided, that in all cases where tracts of land have been subdivided into lots, but have been returned, charged and assessed as a whole tract, that the Treasurer-Tax Collector or the Collector of Revenue, if for city taxes or assessments, or the Clerk of the Superior Court, if the certificate of non-payment of such taxes has been delivered to him (together with the Tax Supervisor) shall, upon application of any person interested, make an investigation and determine the pro rata part of said assessment justly applicable to any lot or lots, and shall thereupon, upon the payment of the tax, fairly ascertained to be due against said lot or lots, together

with a ratable share of the tax charged against the personal property of the party in whose name the land is charged and assessed, release the said lot from the tax lien or judgment. However, the Treasurer-Tax Collector or Collector of Revenue, if for city taxes or assessments, or the Clerk of the Superior Court shall require the owner, upon his application for a release, to pay all of his personal property tax charged against him on the return.

"Sec. 27. The Treasurer-Tax Collector, or Collector of Revenue, if for city taxes or assessments, in the event that all the real property included in the transcript is released from the lien of the taxes and judgment before the whole of the taxes due, levied or assessed which were a lien on said property are satisfied, either by payment or by sale of any of the property under execution by the Sheriff, or in his discretion, at any time prior thereto, shall deliver to the Clerk of the Superior Court additional certificate(s) of non-payment for the balance due thereon which shall be docketed and indexed by the Clerk of the Superior Court as herein provided, with the same force and effect as said original transcript and judgment:

"Provided, that in the event any petition is filed by any defendant contesting the tax or assessment on any lot or parcel of land, that lot or tract of land and the tax thereon shall not be included in any additional certificate of nonpayment until after a final adjudication of the controversy...

"Sec. 34. That all laws and clauses of laws in conflict herewith are hereby repealed.

"Sec. 35. That this act shall be in force from and after its ratification

"Ratified this the 3rd day of April, A. D. 1933." -pp. 277-286.

Sections 21, 25, 28, and 32 of this act were amended by Public Laws, 1933, H. B. 1587, Chapter 427, q.v.

Chapter 294 - H. B. 1155. "An Act relating to rate of interest on unpaid taxes in Hyde County for the year 1932 and thereafter.

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of County Commissioners of Hyde County are hereby authorized and empowered, in their discretion, to fix the rate of interest which shall be not less than six nor more than eight per cent, to be charged on all taxes which were due and unpaid on the first day of February, one thousand nine hundred and thirty-two, and/or which may be due and unpaid on the first day of February of any year thereafter, and that no penalty shall be added.

"Sec. 2. That in all cases of delinquent taxes due prior to the year one thousand nine hundred and thirty-two, whether the same has been reduced to judgment or not, and in all cases where real estate has been foreclosed by suit for past due taxes and purchased by Hyde County, or any town in said county, and is now owned by such county or town, the person, firm or corporation which owned such real estate or held a valid mortgage or deed of trust on such real estate, at the time of its advertisement, sale and purchase by said county or town, shall have five years within which to repurchase or redeem said property: Provided, such original owner or holder of any mortgage or deed of trust on said land shall pay all taxes with interest thereon at the rate of six per cent



per annum, together with all costs that were due upon said property at the time of such foreclosure suit and sale, and shall pay all taxes and cost that have accrued or may hereafter accrue, but no added penalty shall be included therein.

"Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 7th day of April, A. D. 1933." -p. 298.

Chapter 297 - H. B. 87. "An Act to provide for the payment of taxes in monthly installments in Wake County.

"The General Assembly of North Carolina do enact:

"Section 1. That the sheriff or other tax collecting agency in Wake County or in any municipality therein is hereby authorized and directed to accept payment of taxes for the year one thousand nine hundred and thirty-two and subsequent years in monthly installments with interest thereon at the rate of six per cent per annum from the time said taxes became due until date of payment.

"Sec. 2. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 10th day of April, A. D. 1933." -p. 300.

Chapter 302 - H. B. 1134. "An Act authorizing and empowering the commissioners of Gaston County, in their discretion, to defer for three years the foreclosure under deeds of trust and mortgages held in the sinking fund of said county and to authorize and empower said commissioners to sell real estate now or hereafter held by them for the sinking fund of said county upon such terms as, in their discretion, they think proper, but in no case for a period longer than five years."

In force and effect from and after ratification.

Ratified April 10, 1933. -pp. 303-304.

Chapter 334 - S. B. 443. "An Act validating the action of the commissioners of Macon County in postponing the sale of land for taxes in said county.

"The General Assembly of North Carolina do enact:

"Section 1. That the action of the Board of Commissioners of Macon County, whose terms expired on the first Monday in December, one thousand nine hundred and thirty-two, in postponing the sale of land for delinquent taxes and all other acts performed by said Board of Commissioners relative thereto, be and the same are hereby in all respects validated.

"Sec. 2. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 18th day of April, A. D. 1933." -p. 324.

Chapter 347 - S. B. 564. See note under Chapter 152, S. B. 332.

Chapter 350 - H. B. 1303. "An Act relating to Court Procedure in Cherokee, Clay and Macon Counties.

"The General Assembly of North Carolina do enact:

"Section 1. That where the holder of any notes, bonds, mortgages and/or other evidence of indebtedness secured by mortgage and/or deed of trust upon real estate within the Counties of Cherokee, Clay and Macon shall, within three years from the date of ratification of this act, foreclose the same by causing such real estate to be sold under the powers of sale contained in any such mortgage and/or deed of trust or otherwise, or where any mortgagee or trustee under such mortgage or deed of trust shall within said period foreclose such mortgage or deed of trust by exercise of the power of sale therein contained or otherwise within the time herein specified, and such real property upon such sale does not bring a sum sufficient to pay the total indebtedness thereby secured, with the cost and expenses of sale, and thereafter the holder of such bonds, notes or other evidence of indebtedness, or their assignee, shall institute an action against the maker of such notes, bonds or other evidence of indebtedness, secured as aforesaid, and/or its or their successors or legal representatives, then and in such event the defendant in any such action is hereby granted the period of two years in which to file answer in such foreclosure suit.

"Sec. 2. That no judgment shall be entered in any action mentioned in section one hereof until the time for answering as therein limited shall have expired: Provided, however, that the defendant may, at its election, voluntarily file answer, in which event the cause shall be proceeded with as in case of other civil actions.

"Sec. 3. That this act shall apply only to the Counties of Cherokee, Clay and Macon.

"Sec. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after the date of its ratification.

"Ratified this the 20th day of April, A. D. 1933." -pp. 337-338.

This act was amended May 3, 1933, to allow Haywood and Jackson Counties to come under its provisions, by S. B. 623, Chapter 425.

Chapter 355 - H. B. 1338. "An Act to allow the Counties, Municipalities, and other Governing Agencies to Refund Tax Sales Certificates.

"The General Assembly of North Carolina do enact:

"Section 1. That the several Counties, Municipalities and other agencies of government owning taxes, or tax sales certificates for lands in their several units for the year one thousand nine hundred thirty-one and years prior thereto, at the request of the owner or owners of the land, are hereby authorized, empowered, and directed to enter into agreements with the owners of the lands covered by said tax sales certificates whereby said taxes or tax sales certificates, exclusive of interest, but including penalties and costs incurred, may be paid in installments covering a period not to exceed five years and bearing interest at the rate of six per cent per annum, payable annually from and after the first day of April, 1933: Provided, that unless the said Counties, Municipalities and other agencies of government and the owners of lands covered by said taxes, or tax sales certificates, enter into said agreements on or before the first day of



November, 1933, this section shall become inoperative, and the said Counties and other governmental units are authorized to proceed with foreclosure proceedings as hereinafter set out or otherwise provided by law: Provided, that as a condition precedent to this settlement the said agencies of government are authorized and empowered in their discretion to require the payment of the 1932 taxes by resolution duly passed by the governmental agencies.

"Sec. 2. That on or before August 1, 1933, the County Accountant or other person designated to receive tax receipts and/or tax sales certificates, shall notify the delinquent taxpayers by registered mail to their last named address that unless said taxes are paid for the year 1931 and prior years thereto, or notes executed in accordance with the provisions of this act on or before November 1st, 1933, that judgment will be rendered against said taxpayer for said taxes and costs on the first Monday in January following. Said notice shall also contain a statement as to whether or not the governing unit will require the payment of the 1932 taxes as a condition precedent to the acceptance of the notes of the taxpayer as provided in this act.

"Sec. 3. That the County, Municipality, or other agencies of government owning taxes, or tax sales certificates, for lands in their several units for the year 1931 and prior years thereto, which have not been foreclosed, shall have the right of foreclosure of said lands under the laws governing foreclosure and sale of lands under tax sales certificates, as provided by law, and may proceed to obtain judgment thereon on the first Monday in January, 1934, provided the owner of said land covered by said taxes, or said tax sales certificates, shall not have paid said taxes or executed notes as provided herein on or before November 1st, 1933...

"Sec. 5. That the said note, when given and received as above set out, shall constitute a first lien on the lands described, superior to all other liens except current taxes, and shall be of the same dignity as those, and said notes shall be construed as a continuing lien on the land from the time the lien of the taxes first attached against said land, and shall not be considered a novation; and the said county or municipality and other governing agency taking said note shall have the right of foreclosure on said land under the law governing foreclosure of sale of lands under tax sales certificates at any time after said note or any installment thereof is due and within twelve months thereafter. The said county, municipality, or other governing agency shall have a right at its option to foreclose after the failure of any one of the payments as provided in said note, but shall not be compelled to foreclose until the whole note is due and within twelve months thereafter.

"Sec. 6. All notes taken for taxes, or tax sales certificates, hereunder shall be and constitute a continuing lien from the time the taxes were originally assessed on the lands therein described, but the said notes shall not be subject to be reduced to a personal judgment...

"Sec. 9. All tax liens held by counties, municipalities, and other governing agencies for the year one thousand nine hundred twenty-six and the years prior thereto, whether evidenced by the original tax certificates or tax sales certificates, and upon which no foreclosure proceedings have been instituted, are hereby declared to be barred and

uncollectible: Provided, that no part of this section or of this act shall be construed as applying to lions for street and/or sidewalk improvements.

"Sec. 10. All counties, municipalities, or other governing agencies holding tax sales certificates for lands for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, whether foreclosure proceedings have been instituted or not, are hereby given until October first, one thousand nine hundred thirty-four, to institute said proceedings, with all the rights and privileges and liens which they had at any time heretofore, which rights shall be in addition to and not in abrogation of the rights heretofore granted for foreclosure in the event a note is taken as hereinbefore provided.

"Sec. 11. Whenever any lands for which the counties, municipalities, or other governing agencies own tax sales certificates, or taxes, are owned by minors or by several persons as tenants in common, the note heretofore provided for may be made and executed by either one or more of the tenants in common, and in case of a minor, by his or her guardian or receiver; and the note, when so executed, whether by one tenant in common alone or by a guardian or receiver, shall constitute a lien on the whole interest in said land, if the taxes for which the tax sales certificates are held were taxes on the whole of said property.

"Sec. 12. That any person, firm or corporation who, at the time of the purchase of any lands of any county or municipality at any tax sale, is the bona fide owner or holder of a first mortgage or deed of trust covering same, or any part thereof, for the payment of money or other valuable consideration, shall, upon failure of the former owner or owners to take title thereto under this act within the time specified and after giving thirty days notice by registered mail to the last known address of said owner or owners, be entitled to receive a deed therefor from the county or municipality in the same manner and under the same terms as provided for said owner or owners under this act.

"Sec. 13. Any county, municipality or other governmental agency which has heretofore bought lands under foreclosure proceedings are hereby authorized and empowered to convey the said land to the former owner for the amount of taxes, costs, and charges which the said county, municipality or other governmental agency has paid for said lands, and for the purchase price of said lands are hereby authorized and empowered to take a note from said former owner, payable in installments not to exceed five years, and bearing interest at the rate of six per cent per annum; said notes shall be secured by a deed of trust prepared and registered at the cost of the former owner, and providing for foreclosure upon default in the payment of any payment of principal or interest; Provided, that the said owner or owners or other persons interested shall take advantage of this option on or before the first day of April, 1934; and Provided further, that the county is still the bona fide holder of said lands; and Provided further, that the said owner or owners shall also include in said notes all subsequent taxes due on said land and that might have become due on said land if the said county, municipality or other governmental agency had



not become the purchaser thereof under foreclosure proceedings.

"Sec. 14. Where any person has purchased a tax certificate in good faith, the owner is allowed to redeem same until April 1, 1934, by reimbursing the purchaser of the full amount paid with all necessary and proper expenses incurred, together with six per cent interest thereon.

"Sec. 15. This act shall apply only to Gaston County.

"Sec. 16. All laws or clauses of laws in conflict with this act are hereby repealed.

"Sec. 17. This act shall be in full force and effect from and after its ratification.

"Ratified this the 21st day of April, A. D. 1933." -pp. 342-346.

Amended by Public Laws, 1933, S. B. 597, Chapter 323, q.v.

Chapter 368 - H. B. 1229. See note under Chapter 164, H. B. 769.

Chapter 369 - H. B. 1230. "An Act abolishing tax penalties in Macon County.

"The General Assembly of North Carolina do enact:

"Section 1. That no penalties shall be charged against any delinquent taxpayer in Macon County for taxes due for the year one thousand nine hundred and twenty-eight and subsequent years; and from and after the ratification of this act no penalty on delinquent taxes shall be charged in Macon County.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 24th day of April, A. D. 1933." -p. 355.

Chapter 380 - H. B. 1287. See note under Chapter 74, S. B. 135.

Chapter 407 - H. B. 1296. "An Act to postpone tax sales in Yancey County.

"The General Assembly of North Carolina do enact:

"Section 1. That tax sales for the years one thousand nine hundred and thirty-two and one thousand nine hundred and thirty-three shall be postponed in Yancey County until the first Monday in November, one thousand nine hundred and thirty-three, for the taxes for the year one thousand nine hundred and thirty-two, and until November first, one thousand nine hundred and thirty-four for the taxes for the year one thousand nine hundred and thirty-three.

"Sec. 2. This act shall be in full force and effect from and after its ratification.

"Ratified this the 1st day of May, A. D. 1933." -p. 331.

Chapter 408 - H. B. 1334. "An Act relating to remission of penalties on 1932 taxes in Pitt County.

"The General Assembly of North Carolina do enact:

"Section 1. That the boards of Commissioners of Pitt and Caswell Counties and/or the governing body of any municipality in said counties are hereby authorized, empowered and directed to remit all penalties

on taxes due for the year one thousand nine hundred and thirty-two if said taxes are paid on or before the first day of July, one thousand nine hundred and thirty-three, and also to remit any and all penalties heretofore charged and collected on any taxes due for the year one thousand nine hundred and thirty-two which have already been paid.

"Sec. 2. That the said boards of commissioners and/or the governing body of any municipality in said counties are authorized, in their discretion, to substitute newspaper advertising in lieu of notices to delinquent taxpayers by registered mail.

"Sec. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 1st day of May, A. D. 1933." -p. 382.

Chapter 409 - H. B. 1392. "An Act to provide for the redemption of property sold for taxes in Yancey County or in any municipality therein.

"The General Assembly of North Carolina do enact: . . .

"Section 1. That Yancey County, and any municipality therein, shall permit the original owner of any land sold for taxes for the year nineteen hundred and thirty-one, and previous years, where said County or municipality owns the tax certificate, or is the holder of the deed therefor, to redeem the same under the general provisions contained in Senate Bill number one hundred and eighty, ratified the twenty-seventh day of March, nineteen hundred and thirty-three.

"Sec. 2. That such delinquent taxes may be paid in county bonds where the property has been purchased by the county and municipal bonds where the property has been purchased by the municipality, at par, plus accrued interest.

"Sec. 3. That the original owner shall have the right to the possession of the property, but shall pay at least fifty per cent of the rents and income received therefrom on taxes due.

"Sec. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

"Sec. 5. That this act shall be in force and effect from and after its ratification.

"Ratified this the 1st day of May, A. D. 1933." -pp. 382-383.

Chapter 425 - S. B. 623. See note under Chapter 350, H. B. 1308.

Chapter 428 - H. B. 1437. "An Act to amend House Bill No. 830, ratified March 22, 1933, being 'An Act providing for renewal of notes and mortgages due Columbus County.'

"The General Assembly of North Carolina do enact:

"Section 1. Section one of House Bill No. 830, ratified on the twenty-eighth day of March, one thousand nine hundred and thirty-three, is hereby repealed and the following section is enacted in lieu thereof:

"Section 1. The Board of County Commissioners of Columbus County is hereby directed to permit all persons owing said Columbus County on account of money borrowed from said County and secured by a first mortgage on real estate or by a deed of trust, and whose obligations



on account of said loans so secured are now due and unpaid or may become due during the calendar year one thousand nine hundred and thirty-three, to renew their several obligations to said County without present reduction of the principal amount thereof upon the terms and conditions hereinafter set forth.

"Each said renewal shall be secured by a new first mortgage or deed of trust, as the case may be, and the cost of such renewal, including fees for recording, documentary stamp taxes or any other cost whatever shall be paid by the obligor. Interest on the principal sum of said obligation shall be payable semi-annually on the thirtieth days of May and September of each year; and one-tenth of the principal sum thereof shall mature on the thirtieth day of June in each of the years 1934, 1935, 1936, 1937, 1938 and 1939, and the balance of said principal sum shall be paid during the year 1939; Provided, however, that this act shall not be mandatory upon the Board of County Commissioners unless the obligor shall make written application to said board requesting the privilege of renewing his obligation, as provided in this act, and unless the land described in his said mortgage or deed of trust is free and clear of any other encumbrance save taxes owing to the County of Columbus.

"Said Board of Commissioners is further authorized, in its discretion, to permit renewals of obligations of the kind above described maturing during the year 1934, under the same terms and conditions as hereinabove set forth, the installments in reduction to begin on June 30, 1934, and the entire balance to mature during the year 1939, as aforesaid."

"Sec. 2. Section 2 of said House Bill No. 880 is hereby repealed and the following section enacted in lieu thereof:

"Section 2. Said Board of Commissioners may, in its discretion, include in the principal amount of any renewal loan made hereunder the amount of any delinquent taxes owed to the County of Columbus which are liens on the real property securing said loan, and said Board may, in its discretion, include in the principal amount of any such renewal the amount of any interest accrued and unpaid on the matured loan at the date of renewal thereof."

"Sec. 3. Nothing herein contained shall be construed to invalidate any action heretofore taken by said Board of County Commissioners of Columbus County under said House Bill No. 880 as originally ratified. And except as herein specifically repealed, said House Bill No. 880 shall remain in full force and effect.

"Sec. 4. All laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. This act shall be in force and effect from and after its ratification.

"Ratified this the 3rd day of May, A. D. 1933." -pp. 392-393.

Chapter 436 - S. B. 609. "An Act to provide for the redemption of property sold for taxes in Mitchell and Madison Counties.

"The General Assembly of North Carolina do enact:

"Section 1. That Mitchell and Madison Counties, and any municipalities therein, shall permit the original owner of any land sold for taxes for the year 1931, and previous years, where said Counties and

municipalities own the tax certificate, or are the holders of the deed therefor, to redeem the same under the general provisions contained in Senate Bill No. 180, ratified the 27th day of March, 1933.

"Sec. 2. That the original owner shall have the right to the possession of the property, but shall pay at least fifty per cent (50%) of the rents and income received therefrom on taxes due.

"Sec. 3. That all laws and clauses of law in conflict herewith are hereby repealed.

"Sec. 4. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 5th day of May, A. D. 1933." -p. 399.

Chapter 451 - H. B. 1501. "An Act to provide for the reduction of indebtedness in Cherokee County.

"The General Assembly of North Carolina do enact:

"Section 1. That in all civil actions in the courts of Cherokee and Clay Counties wherein debtors seek equitable relief either as plaintiffs or as defendants against the enforcement of usurious contracts, they shall be entitled not only to the benefit of the statutes regulating the rate of interest which shall be charged for the loan of money, but also to the reduction of the indebtedness by the imposition of the penalties prescribed by law for a violation of such statutes.

"Sec. 2. That this act shall apply only to the Counties of Cherokee and Clay.

"Sec. 3. That this act shall be in force and effect from and after its ratification.

"Ratified this the 5th day of May, A. D. 1933." -p. 413.

Chapter 477 - H. B. 1556. "An Act to approve postponement of date of tax sales.

"The General Assembly of North Carolina do enact:

"Section 1. That the action of the Board of County Commissioners of any county of North Carolina in postponing the date of sale of real estate for non-payment of 1932 taxes from the first Monday in June, 1933, to the first Monday in August, 1933, be and the same is hereby approved, ratified and validated, and such sales held on the said first Monday in August shall have the same force, effect and validity as if held on the first Monday in June, 1933.

"Sec. 2. That this Act shall apply only to McDowell County.

"Sec. 3. That all laws and clauses of laws in conflict with this Act are to the extent hereof repealed.

"Sec. 4. That this Act shall be in force and effective from and after its ratification.

"Ratified this the 9th day of May, A. D. 1933." -p. 433.

Chapter 488 - S. B. 631. "An Act relating to tax penalties in the County of Cumberland.

"The General Assembly of North Carolina do enact:

"Section 1. That no penalty shall be charged against any taxes due and unpaid for the year one thousand nine hundred and thirty-two in Cumberland County: Provided, said taxes are paid on or before the first



day of October, one thousand nine hundred and thirty-three. If said taxes are not paid by said date the full penalty now provided by law shall be charged against said taxes.

"Sec. 2. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 9th day of May, A. D. 1933." -p. 439.

Section 1 of this bill amended on May 13, 1933, by S. B. 704 (Chapter 530, p. 470) to read as follows: "That all penalties paid on taxes since February 1, 1933, shall be rebated, the same to apply on the following year's taxes and not payable in any other way.

"Sec. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 3. That this act shall be in force from and after its ratification."

Chapter 498 - H. B. 1320. "An Act regulating the collection of delinquent taxes in Sampson County.

"The General Assembly of North Carolina do enact:

"Section 1. The Board of Commissioners of Sampson County is hereby authorized and empowered to waive the collection of all interest and penalties, or so much thereof as it deems advisable, on the tax and tax certificates due said County: Provided, that this authority shall apply only to taxes due for the year nineteen hundred and thirty-one and prior thereto.

"Sec. 2. That the County of Sampson is hereby given until January first, nineteen hundred and thirty-five, to institute foreclosure proceedings on taxes and tax certificates for the years prior to nineteen hundred and thirty-two, with all the rights and privileges and liens which it had at any time heretofore.

"Sec. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 4. This act shall be in full force and effect from and after its ratification.

"Ratified this the 11th day of May, A. D. 1933." -p. 446.

Repealed on May 15, 1933, by S. B. 750 (Chapter 574, p. 496).

Chapter 509 - H. B. 1577. "An Act to give the County Commissioners the right to postpone the sale of land for delinquent 1932 taxes.

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of Commissioners in any County, or the governing board in any municipality, may order the sale of land for delinquent taxes due for the year one thousand nine hundred thirty-two to be held on the first Monday of any month after the first Monday in June, one thousand nine hundred thirty-three: Provided, said sale is had on or before the first Monday in November, one thousand nine hundred thirty-three, and the order for said sale is made in ample time to allow due and proper advertisement of said sale as provided by law. That the failure, of any Board of Commissioners, or the governing board of any municipality, to order on the first Monday in May,

one thousand nine hundred thirty-three, a sale of all land on which the taxes for the year one thousand nine hundred thirty-two had not been paid shall not prevent or interfere with the right of said Board of Commissioners, or the governing body of any municipality, to order at a later date a sale of said land as provided in this act, and the sale, when ordered and held by the Sheriff or tax collector, after due advertisement, shall be as valid in all respects as if it had been ordered on the first Monday in May and held on the first Monday in June as now provided by law.

"Sec. 2. That the time for the Sheriff's settlement for all one thousand nine hundred thirty-two taxes with the Board of County Commissioners is hereby extended to the date on which the sale of land for delinquent one thousand nine hundred thirty-two taxes is had, or to such other date as the Commissioners may designate: Provided, said settlement must be made on or before the first Monday in December, one thousand and nine hundred thirty-three.

"Sec. 3. That the provisions of this act shall apply only to Cleveland and Ashe Counties.

"Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 11th day of May, A. D. 1933." -pp. 456-457.

Chapter 523 - S. B. 696. "An Act to authorize, empower and direct the sheriff and other tax collectors in Randolph County and municipalities in said county to establish a partial payment plan for the collection of taxes, levied for the year 1933, and thereafter.

"The General Assembly of North Carolina do enact:

"Section 1. That the sheriff and other tax collecting officers of Randolph County and the tax collectors of the municipalities in said county, be, and they are hereby authorized, empowered and directed to accept partial payments on taxes, when requested by a taxpayer, of not less than ten per cent of the total amount of the taxes due said county or municipalities by any taxpayer thereof; that for the 1933 taxes levied, and taxes levied for the years subsequent, the first installment payment shall be on or before the 10th day of February in the year following; that subsequent installment payments shall be due and payable on or before the 10th of each month thereafter, until the full amount of such taxes of such taxpayer has been paid; provided, however, that upon failure to make payment of any installment payment in any month when due, advertisement and sale of the property may be made as now provided by law; provided, further, that no installment payment or payments shall operate as a discharge of the tax lien provided by law until the amount of taxes of the taxpayer making such installment payment or payments shall have been paid in full.

"Sec. 2. That this act shall apply to Randolph County.

"Sec. 3. That all laws and clauses of law in conflict with the provisions of this act are hereby repealed as to such conflict.



"Sec. 4. This act shall be in full force and effect from and after date of its ratification.

"Ratified this the 12th day of May, A. D. 1933." -pp. 466-467.

Amended and supplemented on May 15, 1933, by S. B. 757 (Chapter 587, p. 505) as follows:

"Section 1. That Senate Bill 696, same being an act to authorize, empower and direct the sheriff and other tax collectors in Randolph County and municipalities in said county to establish a partial payment plan for the collection of taxes levied for the year 1933 and thereafter is hereby amended as follows: In line 11, section 1, following the word 'be' and before the word 'on,' insert the following: 'twenty per cent of total tax due, and payment shall be made.' Amend further in line 11, said section, by striking out the following, '10th day of February in the year following' and insert the following: 'last day of October in the year in which the taxes are levied for.' Amend further by inserting after the word 'payments' in line 12 and before the word 'shall' in line 13 the following: 'of ten per cent of the total tax.' Amend further section 1, lines 13 and 14, by striking out the following '10th of each' and insert in lieu thereof the following, 'last day of each.'

"Sec. 2. Amend further by inserting a new section to be known as section 1 1/2 at the end of section 1 to read as follows: 'Provided further, that any taxpayer who shall avail himself of this partial payment plan, and who shall make all payment of taxes as herein provided in this act, shall be allowed the discounts allowed as provided by law on the payments made, and shall not be penalized for any payments made after penalties begin to accrue.'"

Chapter 525 - H. B. 1619. See note under Chapter 74.

Chapter 530 - S. B. 704. See note under Chapter 488.

Chapter 542 - S. B. 720. "An Act to postpone and defer the sale of land for delinquent taxes for the year one thousand nine hundred and thirty-two, in Cumberland County.

"The General Assembly of North Carolina do enact:

"Section 1. That the Commissioners of the County of Cumberland and the Aldermen or Councilmen of the various municipalities therein are hereby authorized and empowered, in their discretion, to postpone and defer the sale of land for delinquent taxes for the year one thousand nine hundred and thirty-two from the time now provided by law to such a time as may be just and proper, not later than the first Monday in October, nineteen hundred and thirty-three: Provided, however, this extension shall not affect the time of imposition of penalties for non-payment of taxes.

"Sec. 2. That the County Commissioners or Aldermen, where there is a postponement of sale, may, in their discretion, extend the time of the Sheriff's or Tax Collector's settlement to a date not later than the first Monday in November, nineteen hundred and thirty-three.

"Sec. 3. That this act shall apply only to Cumberland County.

"Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -p. 477.

Chapter 545 - S. B. 729. "An Act to postpone and defer the sale of land for delinquent taxes for the year one thousand nine hundred and thirty-two, in Hoke County.

"The General Assembly of North Carolina do enact:

"Section 1. That the Commissioners of the County of Hoke, and the Aldermen or Councilmen of the various municipalities therein, are hereby authorized and empowered, in their discretion, to postpone and defer the sale of land for delinquent taxes for the year one thousand nine hundred and thirty-two from the time now provided by law to such a time as may be just and proper, not later than the first Monday in October, nineteen hundred and thirty-three: Provided, however, this extension shall not affect the time of imposition of penalties for non-payment of taxes.

"Sec. 2. That the County Commissioners or Aldermen, where there is a postponement of sale, may in their discretion extend the time of the Sheriff's or Tax Collector's settlement to a date not later than the first Monday in November, nineteen hundred and thirty-three.

"Sec. 3. That this act shall apply only to Hoke County.

"Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -p. 479.

Chapter 547 - H. B. 1458. "An Act relating to a moratorium on foreclosures of mortgages and deeds of trust.

"The General Assembly of North Carolina do enact:

"Section 1. That at any time within two years from the date of the ratification of this act, in all cases of foreclosure of mortgages or deeds of trust executed prior to January first, one thousand nine hundred and thirty-three, whether such foreclosure is under power of sale or by action to foreclose, or upon report of a trustee or commissioners appointed by the Court, the Court may continue such action or proceeding for a period of one year from the date of filing of such action, report or other proceeding. Provided that this act shall only apply to Harnett and Lenoir Counties.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -p. 480.

Chapter 554 - S. B. 714. "An Act to reduce and remit part of the tax penalties heretofore imposed by the counties of Catawba and Iredell and all municipalities in said counties.

"The General Assembly of North Carolina do enact:

"Section 1. That all tax penalties heretofore imposed by the Counties of Catawba and Iredell and all municipalities situate in said counties for the year 1932 be, and the same are, hereby reduced to one-half of one per cent per month from February 1, 1933, until said taxes are paid, excepting the month of June, 1933, for which no penalty shall be charged; and no other penalties shall be imposed by said counties or by any municipality situate in said counties on account of failure to pay taxes for the year 1932.



"Sec. 2. That the provisions of this Act shall apply only to Catawba and Iredell counties and the municipalities situate therein: Provided, that this Act shall apply to Catawba County and/or the municipalities therein only after resolution to that effect shall have been duly adopted by the governing bodies of said county and/or municipalities.

"Sec. 3. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

"Sec. 4. This act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -pp. 484-485.

Chapter 557 - H. B. 1665. "An Act authorizing the Board of Commissioners of Columbus County to accept settlement for past due indebtedness...

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of Commissioners of Columbus County is hereby authorized and empowered, and may, in their discretion, accept such settlements for mortgages or indebtedness that may be due Columbus County, and may waive certain interest payments or make other adjustments as they may deem for the best interests of said County.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 13th day of May, A. D. 1933." -p. 487.

Chapter 570 - H. B. 1681. "An Act relating to the advertisement of delinquent taxes in Montgomery County.

"The General Assembly of North Carolina do enact:

"Section 1. That the County Commissioners of Montgomery County be and the same are hereby empowered to postpone the advertisement of land for the delinquent taxes for the year one thousand nine hundred and thirty-two until the first Monday in June, one thousand nine hundred and thirty-three.

"Sec. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

"Sec. 3. That this act be in full force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -pp. 494-495.

Chapter 574 - S. B. 750. See note under Chapter 498.

Chapter 581 - H. B. 1703. "An Act to allow the Commissioners of Union County to suspend tax penalties for the year 1932.

"The General Assembly of North Carolina do enact:

"Section 1. The Commissioners of Union County and the tax levying municipalities therein are hereby given authority and discretion to suspend the tax penalties now in force for the year one thousand nine hundred thirty-two. In case such penalties are suspended such penalties already collected for the year one thousand nine hundred thirty-two shall be returned to the payers thereof.

"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -p. 500.

Chapter 585 - H. B. 1359. "An Act to empower the Board of Commissioners of Surry County, in their discretion, to postpone the sale of real estate for 1932 Taxes to December 1, 1933.

"The General Assembly of North Carolina do enact:

"Section 1. That the Board of Commissioners of Surry County be and said Commissioners are hereby authorized and empowered to order that the sale of real estate within Surry County for the non-payment of nineteen hundred and thirty-two taxes be postponed to the first Monday in December, nineteen hundred and thirty-three, and that sales made on said date, in consequence of this act, shall be in all respects valid, lawful and binding in all respects in the same manner and to the same authority as if sold on the date required by the general law respecting sale of lands for taxes.

"Sec. 2. That said Commissioners of said County shall, on or before the first Monday in May, nineteen hundred and thirty-three, make such order or orders, if in their discretion deemed advisable, fixing the first Monday in December as the time for the sale of lands for taxes as in section one hereinbefore set out, and that a copy of said order shall be delivered to the Sheriff of Surry County by the Register of Deeds of said County immediately upon the entering of such order.

"Sec. 3. That the provisions of this act shall not prevent the said Board of Commissioners from ordering a sale of lands for taxes for the year nineteen hundred and thirty-two on the first Monday in any month prior to the first Monday in December in cases wherein it may become, in the opinion of said Board, necessary or advisable to protect the County of Surry against loss, notwithstanding any order made or entered on the first Monday in May, nineteen hundred and thirty-three.

"Sec. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

"Sec. 5. That this act shall be in force from and after ratification.

"Ratified this the 15th day of May, A. D. 1933." -p. 503.

Chapter 586 - H. B. 1711, p. 504, is the same as H. B. 1359.

Chapter 587 - S. B. 757. See note under Chapter 523, S. B. 696.

Chapter 588 - H. B. 1709. "An Act to allow the Commissioners of Moore County to suspend tax penalties for the year 1932.

"The General Assembly of North Carolina do enact:

"Section 1. The Commissioners of Moore County and the tax levying municipalities therein are hereby given authority and discretion to suspend the tax penalties now in force for the year one thousand nine hundred thirty-two. In case such penalties are suspended such penalties already collected for the year one thousand nine hundred thirty-two shall be returned to the payers thereof.



"Sec. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

"Sec. 3. That this act shall be in full force and effect from and after its ratification.

"Ratified this the 15th day of May, A. D. 1933." -p. 506.

#### NORTH DAKOTA

#### Legislation Enacted - 1933 Regular Session.

North Dakota. Laws, statutes, etc. Laws passed at the twenty-third session of the legislative assembly of the State of North Dakota, begun... on Tuesday, January third, 1933, and concluding, Friday, March third, 1933. 554 pp. Grand Forks, N. D., Holt Printing Co., 1933.

Chapter 93 - S. D. No. 283 - (Hamilton). "An Act authorizing and requiring the Board of County Commissioners where drain bonds are issued, to retire outstanding drain warrants to pay a just amount of the drain assessments against tracts of land acquired by the county by tax title in cases, and where the value of the land so acquired exceeds the amount which would have been required to redeem the land at the time tax deed was issued and the amount of taxes which probably would have been levied against the land if title had not passed to the county. Be it enacted...

"1. When the Board of County Commissioners of any county exercise their authority, and issue drainage bonds to retire outstanding warrants against the drain fund and it appears that the county has acquired tax title to any tract of land in the drain district, which tract would be subject to assessment for the payment of such bonds if the taxes on which the tax title is based had been paid, and the land had remained the property of the person who was the owner thereof at the time the drain was constructed, the County Commissioners shall make an appraisal of such tract of land to which it holds such tax title, and if it appears that any such tract is reasonably worth more than the amount which would have been required to redeem at the time the tax deed was issued and the taxes which probably would have been levied against such tract while it has been the property of the county, if the same had remained the property of the private owner the County Commissioners shall, and they are authorized to, pay such amount of the drain assessments against such tract of land as in their judgment is just and fair, having in mind on one hand the interests of the general taxpayers of the county, and, on the other hand, the rights and interests of the owners of land subject to drain assessments and taxes.

"2. Emergency.] An emergency is hereby declared to exist and this Act shall become effective immediately upon its passage and approval.

"Approved March 6, 1933." -pp. 130-131.

Chapter 99 - H. D. No. 182 - (Solberg). "An Act providing that the courts of this State may take judicial notice of confiscatory prices of agricultural products and may stay entry of judgment and all other proceedings which will tend to force the sale of agricultural products on the market that will cause a loss of property; providing the same may be done, upon the ground of public policy. Be it enacted...

"1... Until the price of farm products produced in this state shall rise to a point to equal at least the cost of production, in comparison to the price of other commodities in general, entering into the business of agriculture, the Supreme Court of this State and all District and County Courts in this state shall have power, (if they deem it for the best interest of both litigants,) to extend the time for serving and filing all papers requisite and necessary for the final determination of causes; and said courts may, in like manner, stay the entry of judgment or execution thereon, or defer the signing of all orders for judgment and other process, or defer terms of court whenever in their judgment the strictly legal procedure in any cause will confiscate or tend to confiscate the property of any litigant by forcing the sale of agricultural products upon a ruinous market.

"2... Whenever any foreclosure proceeding is pending in any court in this state and the amount of the debt is less than the value of the property involved, and when any order for judgment will have the force and effect of depriving a defendant of his home and confiscating his property, the court may construe further proceedings to be unconscionable and delay the signing of such order to such time as he shall deem it advisable and just to enter the same.

"3... The Courts of this state may take judicial notice of the situation the producers and laborers find themselves in at a time when prices of farm products are confiscatory, and upon the ground of public policy may do all necessary things to be done to carry out the provisions of this Act.

"Approved March 6th, 1933." -p. 145.

Chapter 139 - H. B. No. 83 - (Gilbertson). "An Act to amend and re-enact Section 6077 of the Compiled Laws of the State of North Dakota, 1913. Be it enacted...

"1... That Section 6077 of the Compiled Laws of the State of North Dakota for 1913 be and the same is hereby amended and re-enacted to read as follows:

"2... Interest is payable on judgments recovered in the courts of this state at the rate of six per cent per annum, and no greater rate, but such interest must not be compounded in any manner or form.

"3... This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

"Approved March 1, 1933." -p. 206.

Chapter 153 - S. B. No. 5 - (Tinnes). "An Act to provide that real estate mortgages not renewed or extended of record within 15 years shall be discharged from public record. Be it enacted...

"1... Three months from and after the taking effect of this Act, every mortgage of real estate which has not been renewed or extended of record within fifteen years after its due date or when no due date is shown in the mortgage, then within twenty years after the recording of such mortgage, shall be discharged of record by order of a Judge of the District Court within the district in which the mortgaged real estate is situated upon application of any party interested and without notice.

"Approved February 11, 1933." -p. 222.



Chapter 154 - S. B. No. 115 - (Marshall). "An Act to amend and re-enact Section 7792 of the Compiled Laws of North Dakota for 1913, relating to the amount of costs on foreclosure of liens, and attorney's affidavits; repealing all Acts or parts of Acts in conflict herewith, and declaring an emergency. Be it enacted...

"1. That Section 7792 of the Compiled Laws of North Dakota for the year 1913 be, and the same is hereby amended and re-enacted to read as follows:

"2... In all actions or proceedings for the foreclosure of mortgage upon personal property, or a mortgage or other lien upon real property, the plaintiff, or the person commencing such action or proceeding, shall be entitled to tax as a part of his costs the sum of twenty-five dollars; provided that no fee shall be allowed unless the foreclosure proceedings shall be conducted under the supervision of an attorney duly authorized to practice in the courts of this state; provided, however, that before any attorney's fee provided for herein shall be allowed, paid, received, claimed or charged against the property; or allowed or taxed in said action or proceedings, the attorney or attorneys bringing the action or proceeding above mentioned shall at or prior to the time of the sale of the property, or prior to the time of entering judgment in said action or proceeding, file with the Register of Deeds of the county in which said action is commenced, an affidavit to the effect that such attorney or attorneys have been in good faith employed to bring said action or proceedings to foreclose said mortgage or other lien and that the full amount of the fees provided by law inures solely to his or their benefit, and that no agreement or understanding directly or indirectly has been made with any person for any division of said attorney's fees, that no part thereof is or has been agreed to be paid to the party foreclosing said mortgage or other lien and that such attorney or attorneys is or are actual bona fide residents of the State of North Dakota.

"3... Provided, however, that this Act shall not apply to any action or proceedings for the foreclosure of mortgages or liens pending at the time of the taking effect of this Act.

"4... All Acts or parts of Acts in conflict herewith are hereby repealed.

"5... An emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

"Approved February 14, 1933." -pp. 222-223.

Chapter 155 - S. B. No. 3 - (Martin). "An Act to amend and re-enact Section 8100 of the Compiled Laws of North Dakota for the year 1913, relating to the foreclosure of mortgages, and what judgments may be entered therein. Be it enacted...

"1... Section 8100 of the Compiled Laws of the (State of North Dakota) is hereby amended and re-enacted to read as follows:

"8100. Judgment Includes What.] Whenever an action shall be brought for the foreclosure or satisfaction of a mortgage, the court shall have power to render a judgment against the mortgagor for the amount of the mortgage due at the time of the rendition of such judgment and the costs of the action, and to order and decree a sale of the mortgaged premises, or such part thereof, as may be sufficient in full and complete satisfaction

thereof, and shall have power to order and compel the delivery of the possession of the premises to the purchaser; but in no case under this Article shall the possession of the premises so sold be delivered to the purchaser or person entitled thereto, until after the expiration of one year from such sale, and the court shall direct and the judgment shall provide that during the said one year period that the debtor or owner of said premises shall be entitled to the possession, rents, use and benefits of the real property sold from the date of such sale until the expiration of the said one year period; and the court shall have no power to render a deficiency judgment. Nothing herein shall be construed to postpone or affect any remedy the creditor may have against any party personally liable for the mortgage debt other than the mortgagors and their grantees.

"2... All Acts or parts of Acts in conflict herewith are hereby repealed.

"5... This Act is hereby declared to be an emergency measure, and shall be in full force and effect from and after its passage and approval.

"Approved March 7, 1933." -pp. 223-224.

Chapter 157 - S. B. No. 2 - (Marshall). "An Act temporarily extending the time in which redemption may be made from real estate mortgage foreclosure, and real estate execution sales. Be it enacted...

"1. That whereas a public emergency and crisis exists throughout this state endangering the public health, welfare and morals, in that agricultural crops and products have been sold on an average below the cost of production since 1922, and all agricultural land values have virtually disappeared, due to the nation-wide depression, which caused under-consumption and produced starving millions throughout the nation; and whereas taxes have been steadily increasing in spite of the deplorable condition of agriculture, and whereas agriculture is the principal industry in this state and all other industries are solely dependent for their existence upon agriculture; and whereas there is at present no means whatsoever by which existing mortgages and judgments can be refinanced, and such debtors are at the absolute mercy of their creditors; and whereas hundreds and thousands of families have already lost their homes through mortgage foreclosures or other judicial proceedings; and whereas hundreds and thousands more will lose their homes unless some relief is given, therefore, in order to prevent the utter ruin and destruction of agriculture, commerce and industry and the collapse of civil government, and in order to maintain the integrity of the family and the home, and the public health, welfare, and morals of the people of this state, the period within which a mortgagor or judgment debtor may redeem from a foreclosure sale or an execution sale of real estate, hereafter made, is hereby extended from one year to two years from the date of such sale.

"2. That the period within which a mortgagor or judgment debtor may redeem from a mortgage foreclosure or execution sale of real estate, but for which deed has not been issued, is hereby extended for a period of two years from the date of the passage and approval of this Act.

"3. That the Legislature does hereby declare that this Act is passed under the police power of the State for the reasons and purposes herein stated, and requests that the courts construe all of its provisions liberally, with a view of carrying out the purposes herein stated...



"5... This Act is hereby declared to be an emergency measure and shall take effect and be in force for a period of two years only from and after its passage and approval, and the period within which a mortgage or execution debtor may redeem real estate from a sale thereafter made shall be governed by the laws now in effect.

"Approved February 21, 1933." -pp. 226-227.

The following regarding the constitutionality of this act is from The Evening Star, Washington, D. C., June 15, 1933: "Constitutionality of a North Dakota law extending the time for redemption of real estate after mortgage foreclosure and execution sales has been upheld by the State Supreme Court.

"It ruled, however, that the law, which became effective last February for a two-year period, applied only to mortgages executed and foreclosed during that time.

"The Legislature passed the emergency measure to provide relief to mortgagors unable to meet obligations.

"Gov. William Langer in a proclamation today said any one who had lost title to his home, rural or urban, since July 1, 1931, could retain possession of it 'for the purpose of making application for the refinancing of the debt thereon, under the provisions of the acts of Congress.'

"He said he did so to make his debt and foreclosure moratorium of several months ago conform to Federal refinancing measures."

Chapter 157 "held unconstitutional as applied to prior mortgages in State v. Klein," (N. D. 1933) 249 N. W. 118, 86 A. L. R. 1523).  
Minn. Law Rev. 18(3): 329. Feb. 1934.

Chapter 158 - S. B. No. 170 - (Marshall). "An Act to amend and re-enact Section 8073 of the Compiled Laws of North Dakota for the year 1913, authorizing foreclosure of real estate mortgages by advertisement by restricting the remedy of foreclosure by advertisement to mortgages executed to the Manager of the Bank of North Dakota and by him assigned to the State Treasurer of the State of North Dakota, as trustee for the State of North Dakota, and mortgages negotiated by the Board of University and School Lands to the State of North Dakota, as mortgagee; providing a saving clause and declaring an emergency. Be it enacted...

"1... That Section 8073 of the Compiled Laws of North Dakota for the year 1913 be amended and re-enacted to read as follows:

"8073... Every mortgage of real property heretofore or hereafter executed to the Manager of the Bank of North Dakota, as mortgagee, and by him assigned to the State Treasurer, as Trustee for the State of North Dakota, and every mortgage negotiated by the Board of University and School Lands to the State of North Dakota as mortgagee, containing a power of sale, may upon default being made in the conditions of such mortgage, be foreclosed by advertisement in the cases and in the manner provided by law, and from and after the passage and approval of this Act no other mortgage of real property shall be so foreclosed, but must be foreclosed by action.

"2... Providing, however, that no foreclosure now pending, or in which notice before foreclosure has been served at the time of taking effect of this Act, shall be affected hereby, and such foreclosure may proceed to completion in the same manner, and with the same force and effect as if this Act had not been passed.

"3... An emergency is hereby declared to exist, and this Act shall be in full force and effect from, and after the date of its passage and approval.

"Approved March 4, 1933." -pp. 227-228.

Chapter 159 - H. B. No. 94 - (Anderson of Logan). "An Act to legalize and validate real estate mortgage foreclosure sales made prior to January 1, 1927 whether or not Power of Attorney or Attorney's Affidavit or Notice of Intention to Foreclose has been filed, recorded, given, or served as provided by the law in force at the time of such foreclosure and sale thereunder were made, and limiting the time within which actions may be commenced or defenses interposed in relation thereto. Be it enacted...

"1. From and after January 1st, 1934, no action shall be commenced to set aside the foreclosure of a mortgage foreclosed prior to January 1st, 1933 and no foreclosure of a mortgage so foreclosed shall thereafter be set aside and no defense shall be interposed in an action based on the foreclosure of such mortgage by virtue of any defect in the form, substance, service or manner of service of the notice of intention to foreclose such mortgage, and although no Power of Attorney or Attorney's Affidavit or Notice of Intention to Foreclose such mortgage, and served as provided by law.

"Approved March 9, 1933." -p. 228.

Chapter 211 - H. B. No. 102 - (Flannigan). "An Act to amend and re-enact Section 7758 of the Supplement to the Compiled Laws of the State of North Dakota, 1913. Be it enacted...

"1... That Section 7758 of the Supplement to the Compiled Laws of the State of North Dakota for 1913 be and same is hereby amended and re-enacted to read as follows:

"7758... In no case shall the debtor be required to pay more to effect a redemption than the purchase price with six per cent interest from the day of sale and all taxes and assessments paid with six per cent interest thereon from the date of payment, notwithstanding the fact that he seeks to redeem from the redemptioner. If the debtor redeems, the effect of the sale is terminated and he is restored to his estate. Upon a redemption by the debtor the person to whom the payment is made must execute and deliver to him a certificate of redemption acknowledged or proved before an officer authorized to take acknowledgments of conveyances of real property. Such certificate must be filed and recorded in the office of the register of deeds of the county in which the property is situated, and the register of deeds must note the record thereof in the margin of the record of the certificate of sale. In case the debtor redeems from a redemptioner who has, to effect his redemption paid liens on the property, other than for taxes or assessments, the redemptioner shall be subrogated to all rights of the former holders of such liens, and the filing of written notices of such redemptions as required by Section 7756 shall constitute notice of the rights of such redemptioner in and to all the liens so held by him as equitable assignee as fully as if formal written assignments thereof had been recorded. All the statutes relating to redemptions from execution sales shall govern sales on mortgage foreclosure and these provisions shall apply to all sales hereafter made.



"2... This Act is hereby declared to be an emergency measure and shall be in force and effect from and after its passage and approval.

"Approved March 10th, 1933." -pp. 331-332.

Chapter 257 - S. B. No. 1 - (Introduced by the Committee on Tax and Tax Laws). "An Act providing for the redemption of real estate sold or forfeited to the County for taxes for the year 1931 or any prior year and still held by the County and fixing the rate of interest and penalties upon real estate taxes and tax sale certificates upon taxes levied and assessed for the year 1932 and subsequent years; providing for the time when taxes become due and delinquent, providing for installment payments, penalties and interest, and providing for redemption from tax sales thereof and repealing all Acts or parts of Acts in conflict herewith and declaring an emergency. Be it enacted...

"1. Real estate sold or forfeited to the county for taxes of 1931 or any prior year, including hail insurance taxes and special assessment taxes, and still held by the County at the time this Act takes effect may be redeemed upon payment of the original amount of the tax levied and assessed together with interest thereon at six per cent per annum from the 13th day of December, 1932.

"Such redemption must be made not later than December 31st, 1935. The right of redemption given herein shall apply to all real estate purchased by or forfeited to the County and still held by it at the time this Act takes effect, including cases in which the County may have sold and assigned its tax lien subsequent to the taking effect of this Act.

"2. Real estate taxes including hail insurance and yearly installments of special assessment taxes, levied and assessed for the year 1932 and subsequent years, shall be subject to the payment of penalty and interest as hereinafter provided.

"3... All real estate taxes, including hail insurance taxes, both indemnity and yearly installments of special assessment taxes on real estate shall become due on the 31st day of December of the year for which the taxes are levied, and the first installment on real estate taxes, including hail insurance and yearly installment of special assessment taxes, shall become delinquent on March first following, and if not paid on or before the date of delinquency, they shall be subject to a penalty of three per cent (3%), and on October 15th, following, to an additional penalty of two per cent (2%) and the second installment of real estate taxes shall become delinquent on October 15th, and if not paid on or before that date, shall become subject to a penalty of two per cent (2%).

"4. Real estate sold (including that sold or forfeited to the County) for taxes for the year 1932, or any subsequent year, may be redeemed upon payment of the original amount of the tax levied and assessed, the penalties and costs of sale, together with interest at the rate specified in the tax sale certificate, but in no case shall such interest exceed six per cent (6%) per annum.

"5. Provided, however, that this Act, or any part thereof shall not apply to real estate heretofore acquired by a County through tax title.

"6. All Acts or parts of Acts in conflict with the provisions of this Act are hereby repealed.

"7. This Act is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval.

"Approved February 27, 1933." -pp. 394-395.

Chapter 258 - H. B. No. 275 - (Twete). "An Act temporarily extending the time in which redemption may be made from tax sales where the tax certificate is held by others than the County. Be it enacted...

"1. That whereas a public emergency and crisis exists throughout this State endangering the public health, welfare and morals, ... therefore, in order to prevent the utter ruin and destruction of the people of this state and the collapse of civil government, and in order to maintain the integrity of the family and the home and the public health, welfare and morals of the people of this state, the period within which the holder of a tax certificate can ask for a tax deed and within which the owner may redeem from tax sales is hereby extended for two years from the date of the passage and approval of this act. Provided, however, that this act shall not be operative except in favor and on behalf of any owner of such land who shall, within ninety days after the date of the notice of expiration of period of redemption file with the County Auditor a notice that he desires to take advantage of this Act, and the County Auditor, in addition to the notice of expiration of period of redemption usually required by law, and as part thereof, shall notify such owner of his rights under this act.

"2. That the Legislature does hereby declare that this Act is passed under the police power of the state for the reasons and purposes herein stated, and requests that the courts construe all of its provisions liberally, with a view of carrying out the purposes herein stated.

"3. This Act is hereby declared to be an emergency measure and shall take effect and be in force for a period of two years only from and after its passage and approval, and the period within which a mortgage or execution debtor may redeem real estate from a sale thereafter made shall be governed by the laws now in effect.

"Approved March 3, 1933." -pp. 395-396.

Chapter 259 - S. B. No. 329 - (Delayed Bills Committee). "An Act providing that real estate taxes may be paid in installments. Be it enacted...

"1. From and after the passage of this Act, the real estate taxes, either current or delinquent may, at the option of the taxpayer be paid in installments of not less than 10 per cent of the amount of the tax, penalty and interest, if any, due and payable, but each such installment in no event to be less than \$10.00. Credit shall be given on the tax records for the installment payments so made, and penalty and interest shall only be computed upon the balance of the tax remaining unpaid.

"Approved March 3, 1933." -p. 396.



Chapter 264 - S. B. No. 31 - (Fine, Bangert, Burkhart, and Brostuen, by request). "An Act to suspend the operation of Section 2202 of the Compiled Laws of the State of North Dakota for the year 1913, as amended by Chapter 199 of the Session Laws of 1925 (Section 2202 of the 1925 Supplement to the Compiled Laws of 1913) and as amended by Chapter 266 of the Session Laws of 1927, relating to tax deeds to be issued to the County upon the expiration of the period of redemption, upon due notice; tax deeds to the County and sale of property so acquired, until December 31, 1935; and suspending the operation of all Acts or parts of Acts in conflict herewith; and declaring an emergency. Be it enacted...

"1. That the operation of Section 2202 of the Compiled Laws of North Dakota for the year 1913, as amended by Chapter 199 of the Session Laws of 1925 (Section 2202 of the 1925 Supplement to the Compiled Laws of 1913) and as amended by Chapter 266 of the Session Laws of 1927, relating to tax deeds to be issued to the County upon the expiration of the period of redemption, upon due notice; tax deeds to the County and sale of real property so acquired, and the whole of the provisions of said laws as so amended, be, and the same are hereby suspended until the thirty-first day of December, A. D. 1935, and the various duly elected, qualified, and acting County Auditors of the State of North Dakota, with their several deputies, be, and they are hereby prohibited from proceeding in any manner or taking any action whatsoever under the provisions of said Act as amended until December 31, 1935.

"2... Providing, however, that this Act shall not prohibit appraisals or sales of any of the property heretofore acquired under the provisions of the foregoing Acts to which the County has acquired title at or before the time of taking effect hereof.

"3... An emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

"Approved January 20, 1933." -p. 417.

#### Initiated Measures.

A Measures providing for a five year partial moratorium. "Disapproved, June 29, 1932. 111745 to 92266." -p. 506.

A Measure providing for a three year partial moratorium. "Disapproved, Nov. 8, 1932. 142562 to 103156." -p. 506.

#### Governor's Proclamations, 1933.

"Forced sale of real estate occupied by owners and of personal property used for farming was prohibited indefinitely by Gov. William Langer in a proclamation March 23. Exceptions are to be made only if the owner consents in writing to such a sale." -Post (Washington, D. C.) Mar. 24, 1933.

"Governor Langer of North Dakota has issued a proclamation directing local officials to refrain from during the Winter evicting families about to lose their homes through foreclosure of mortgages." -U. S. News 1(30): 12. Dec. 11, 1933.

Governor's Proclamation, 1934.

Governor Langer of North Dakota proclaims debt moratorium in behalf of business men and farmers. -Commercial & Finan. Chronicle 138: 2186-2187. Mar. 31, 1934.

"Use of the militia in North Dakota by order of Governor William Langer to enforce his mortgage foreclosure moratorium, is challenged in a suit to test his right to supersede civil authority without declaring a declaration of martial law." -U. S. News 2(17): 275, col. 2-3. Apr. 30, 1934. According to an item in the United States News for July 30, 1934, the first official act of Acting Governor Ole H. Olson was to proclaim a sweeping moratorium for all sorts of debts. "It is not intended to prevent collecti of ordinary debts, Acting Governor Olson explains, but to extend aid in cases of distress."

OHIO

Legislation Enacted - 1933 Regular Session.

Ohio. Laws, statutes, etc. Legislative acts passed (excepting appropriation acts) and joint resolutions adopted by the nineteenth General assembly of Ohio at its regular session begun and held... January 2, 1933 to July 10, 1933, (both inclusive) ... volume CXV. 773 pp. Columbus, The F. J. Heer Printing Co., 1933.

File No. 52 - (Amended Senate Bill No. 42). "An Act providing for the collection of delinquent real estate taxes and assessments for years prior to 1932 by installments and for a discount for prompt payment of such taxes, and declaring an emergency. Be it enacted...

"Section 1. Any person, firm or corporation charged with or legally authorized to pay real property taxes and assessments which have become delinquent at or prior to the August settlement in the year 1932, may at any time prior to the February settlement in the year 1934, elect to pay the principal sum of such delinquent taxes and assessments as provided in this act, anything in the permanent statutes of this state to the contrary notwithstanding. Provided, however, that no such person shall be entitled to make such election unless all taxes, assessments and penalties for the year 1932 and/or the first half of the year 1933 then due and payable have been paid...

"Section 2. If, within the time mentioned in section one of this act, such person tenders to the county treasurer a sum equal to one hundred per centum of the principal sum of such taxes and assessments, so delinquent, less penalties, interest and other charges, the county treasurer is hereby authorized to receive such amount in full payment of all such taxes, assessments, penalties, interest and other charges. Upon receiving such amount the treasurer shall give to the person making such tender a receipt in full for all taxes, assessments, penalties, interest and other charges for the year 1931 and any year prior thereto, and shall give to the auditor a certificate in such form as may be prescribed by the bureau of inspection and supervision of public offices, which shall operate as a remitter of the difference between the sum so received and the aggregate amounts charged on the tax duplicate or on the delinquent land tax list, or both, and shall be so treated in the next succeeding settlement between the auditor and treasurer...



"Section 3. Any such person being the owner of such real property may at such times, in lieu of making a tender as authorized by section 2 of this act, enter into a written undertaking in such form as shall be prescribed by the bureau of inspection and supervision of public offices, to pay the full principal amount of such taxes and assessments, so delinquent, less penalties, interest and other charges, in six annual installments payable at the time prescribed by law for the payment of the second half of current real property taxes and assessments, with interest at the rate of four per centum per annum, payable annually, from the date of such undertaking. The first five said annual installments shall be for ten per centum each of the full original principal amount plus interest as hereinbefore prescribed and the next annual payment shall be for the balance of said principal amount plus interest as hereinbefore prescribed. Such undertaking shall be made in duplicate; one copy shall be retained by such person and the other shall be filed with the county treasurer. The first installment shall be due and payable upon entering into such undertaking and shall be collected by the treasurer, who shall give a certificate therefor to the county auditor. Upon receipt of such certificate the county auditor shall note on the tax list and duplicate, and on the delinquent tax list, in such manner as the bureau may prescribe, the fact that such undertaking has been entered into; and thereafter, so long as such undertaking shall continue to be performed, the lands against which said delinquent taxes or assessments, penalties, interest and other charges are charged, shall not be entered on the foreclosure list, anything in the permanent statutes of this state to the contrary notwithstanding...

"Section 4. A person electing to pay delinquent taxes by installments, as provided in section 3 of this act, shall thereby undertake in his own behalf and on behalf of all subsequent grantees and transferees of such real estate, that the real estate taxes and assessments currently payable during the period covered thereby will be paid when due and that the remaining five installments of such delinquent taxes will be paid in five annual installments at and during the period of collection of the second half of current real estate taxes and assessments, with interest as hereinbefore prescribed, but without penalty or other charge...

"Section 6. A person who has entered into an undertaking to pay such delinquent real property taxes and assessments in installments pursuant to this act may, at any installment period, pay the entire unpaid balance of the principal sum of such delinquent taxes and assessments, in which event no interest shall be charged or collected on the amount so paid.

"In case of any default in the payments under the undertaking provided for in this act, the county treasurer shall enter on the duplicate the date and the fact of such default. Thereupon such undertaking shall be canceled of record in the office of the treasurer and a certificate of such cancellation shall be given to the county auditor, and such officer and all other officers authorized by permanent law in this state to act in the premises, shall proceed to enforce the payment and collection of such delinquent taxes, assessments, penalties and interest, in the manner prescribed by the permanent law of this state therefor; excepting that in such event there shall be credited on the tax list and duplicate and the delinquent land tax list and duplicate thereof the amounts theretofore

paid under such undertaking, and the penalties on such delinquent taxes and assessments shall be adjusted to the amount of the principal sum thereof remaining unpaid; and the interest, if any, chargeable on such tax lists and duplicates at the rate prescribed by the permanent law of this state shall be computed from the date of such default only...

"Section 8. When an undertaking to pay delinquent real property taxes and assessments in installments, made pursuant to this chapter, has been fully performed, and not prior thereto, the county treasurer shall give to the person so performing such undertaking a receipt in full for the principal sum of the taxes and assessments paid thereby, with interest paid, as herein specified, which shall include a certificate to the effect that penalties, interest and other charges on the tax lists and duplicates in respect of the year or years covered thereby or any other year prior to the year 1932 have been canceled and annulled...

"Upon the satisfaction of all taxes and assessments for the years prior to the year 1932 in accordance with the provisions of this act, all penalties and interest on taxes and penalties for said years prior to the year 1932 shall be abated and cancelled; and in the event any such taxes and assessments have heretofore been paid but the penalties and interest thereon have not been paid, then such penalties and interest shall be so abated and cancelled...

"Section 10. This act is hereby declared to be an emergency law immediately necessary for the preservation of the public peace, health and safety... Therefore this act shall go into effect immediately...

"Passed March 30, 1933.

"Approved April 5, 1933." -pp. 161-165.

File No. 87 (House Bill No. 219). "An Act to amend section 11588 of the General Code, relative to sale of foreclosed property, and to declare an emergency. Be it enacted...

"Sec. 11588. When a mortgage is foreclosed or a specific lien enforced, a sale of the property shall be ordered\*\*\*. However, any court before which a proceeding for the foreclosure of a mortgage or the enforcement of a specific lien or execution against real property is had, on or before the first day of February, 1935, may, after a full hearing, and upon such terms and conditions as may be fixed by the court, order that the sale be postponed and that proceedings to enforce the debt or to recover possession be restrained until such a time, not later than the first day of February, 1935, as the court may, in the exercise of its discretion believe to be just and equitable, considering the rights and equities of all parties affected by such order in the light of existing economic conditions but in no event to postpone said sale and/or such proceedings unless the current taxes and the interest due from and after the date of said postponement by said court order shall be paid as due, provided, no sale shall be postponed and no such proceedings had upon a mortgage executed after the effective date of this act.

"In the event of default as to any of the terms and conditions fixed by the court in postponing a sale under the provisions of this act, and upon application of the lienholder, his heirs, successors or assigns, the court may set aside the said order of postponement and injunction, and order the sale to proceed.



"When the real property to be sold is in one or more tracts, the court may order the officer who makes the sale to subdivide, appraise, and sell them in parcels, or sell any one of the tracts as a whole...

"Section 2. That existing section 11588 of the General Code be, and the same is hereby repealed...

"Section 3. This act is hereby declared to be an emergency act, necessary for the immediate preservation of the public peace, health and safety of the inhabitants of the state of Ohio, and that the provisions of this act shall be enacted into law and become effective at the earliest possible time, and shall take effect and be in full force from and after its passage and approval by the governor...

"Passed May 15, 1933.

"Approved May 18, 1933." -pp. 227-228.

File No. 176 - (Amended Substitute Senate Bill No. 359). "An Act to supplement section 5678 of the General Code by the enactment of supplemental section 5678-1, relative to the remission of penalties, when checks are given in payment for taxes drawn on bank funds which are not withdrawable. Be it enacted...

"Sec. 5678-1. When in the month of February, March, April, May, or June, in the year 1933, a taxpayer has paid any real estate tax or assessment for the year 1932, in whole or in part, with his check or checks on a bank or banks which fails or fail to honor such check or checks and when it also appears to the county auditor by affidavit of an official of the bank or otherwise that such taxpayer at the time of delivery of such check or checks had and still has sufficient funds on deposit in said bank or banks to meet such check or checks and providing such taxpayer transfers to the county treasurer by assignment his right and title to his deposit or deposits to the amount of such check or checks the county auditor may, if such tax or assessment or part thereof is paid prior to the February settlement during the year 1934, remit the penalty on such tax or assessment or part thereof provided for in section 5678 and/or section 5679 for the year 1932...

"Passed June 26, 1933.

"Approved July 6, 1933." -p. 480.

File No. 199 - (House Bill No. 663). "An Act to abrogate the penalties for the non-payment of real estate taxes and assessments for the first half of 1932, and to declare an emergency. Be it enacted...

"Section 1. If the taxes and assessments charged against an entry of real estate for the first half of 1932, and due December 20th, 1932, are paid on or before June 20, 1933, or any subsequent date to which the payment of taxes has been extended by resolution of the board of county commissioners, all penalties for non-payment of such real estate taxes and assessments, for the first half of 1932, as provided by sections 5678 and 5679 of the General Code shall not apply. Provided, however, upon failure to pay such taxes and assessments on or before June 20, 1933, or any subsequent date to which the payment of taxes has been extended by resolution of the board of county commissioners, the penalties provided by sections 5678 and 5679 shall be of full force and effect...

"Passed June 30, 1933.

"Approved July 18, 1933." -pp. 544-545. To take effect immediately.

Repealed and amended by Senate Bill No. 24 - Baldwin's Code Service (March, 1934, special legislative issue), p. 6, q.v.

Legislation Enacted - 1933 Special Session.

Ohio. Laws, statutes, etc. Baldwin's Ohio code service supplementing Throckmorton's 1930 annotated code ... containing all laws passed at the first and second special sessions of the 90th General Assembly... Cleveland, 1934. (March, 1934 number, special legislative issue).

(Amended Senate Bill No. 24). "An Act to amend section 1 of an act entitled 'to abrogate the penalties for the non-payment of real estate taxes and assessments for the year 1932, and to declare an emergency' passed June 30, 1933, and approved July 18, 1933, known as House Bill No. 663, and to which no permanent code section number has been assigned by the attorney general; and to declare an emergency. Be it enacted...

"1. That section 1 of an act... known as House Bill No. 663, is hereby amended to read, as follows:

"Section 1. Abrogation of penalties for non-payment of real estate taxes; penalty refunded, when and how. Any person, firm or corporation charged with or legally authorized to pay real property taxes and assessments which have become delinquent for the year 1932, may, at any time prior to the twentieth day of October, 1933, or thereafter during an extension of the tax commission, for payment of the second half of the 1932 taxes, under the provisions of section 2657 G. C., pay the principal sum of such delinquent taxes and assessments without penalty, interest and other charges; and the county treasurer is hereby authorized to receive such amount in full payment of all such taxes, assessments, penalties, interest and other charges, anything in the permanent statutes of this state to the contrary notwithstanding. Provided that in case a penalty has been paid on account of delinquent taxes and/or assessments for the first or second half of the year 1932, such penalty shall be refunded on order of the county auditor directed to the county treasurer provided the principal sum of such taxes and assessments is paid prior to the twentieth day of October, 1933, or thereafter, during an extension of the tax commission for payment of the second half of the 1932 taxes, under the provisions of section 2657 G. C.

"2... That section 1 of House Bill No. 663 passed June 30, 1933, approved July 18, 1933 be and the same is hereby repealed. .

"3... This act is hereby declared to be an emergency law necessary for the immediate preservation of the public peace, safety and health of the inhabitants of the state of Ohio. The necessity therefor lies in the fact that wide-spread unemployment and financial distress has made it difficult for taxpayers to accumulate funds with which to pay their taxes, and additional hardship will result from imposing penalties on unpaid taxes. Therefore, this act shall take effect immediately.

"Not of a general and permanent nature. Effective September 22, 1933." -p. 6.



General Code of the State of Ohio 2653. Real and public utility property taxes may be paid, how and when. "Each person charged with real property taxes and assessments or public utility property taxes on a tax duplicate in the hands of a county treasurer may pay the full amount thereof on or before the 20th day of December or one-half thereof before such date and the remaining half thereof on or before the 20th day of June next ensuing.

"The county treasurer, when authorized by resolution of the board of county commissioners approving general rules applicable to all the taxpayers in the county, shall permit payment of the semi-annual installment of taxes or assessments levied against real estate or upon any delinquent real estate taxes or assessments, which might have accrued, in as many payments as authorized in the resolution of the board of county commissioners but in no way shall such payment method conflict with an existing law with regard to the penalties to be assessed at the close of any certain collection period.

"Each installment shall be applied to the items of taxes, assessments and penalties so charged in the order in which such items became due and such payments as made shall be proportionately divided between the real estate taxes and the assessments charged thereon, unless the collection of a particular tax or assessment has been enjoined. Installment payments may be made at any time during the year and the total amount paid from the close of one collection period to the close of the next succeeding tax collection period, shall be credited against the total taxes and assessments charged before the settlement of that particular tax collection period. (115v. Pt. 2, 1st. s. ses. H. 26; 114v. 730; R. S. 1091. Eff. Dec. 21, 1933.)" -p. 42.

"2655. Full amount of taxes charged, etc. "By reason of the provisions of G. C. 2655, a tenant in common, of real estate in Ohio, may not pay his proportionate share of the taxes charged against such real estate unless at the time of such payment, the remaining tax which has not been specifically enjoined, is paid. 1933 O.A.G. No. 1591.

"When, prior to the enactment of Am. S.B. 42, enacted by the 90th general assembly, a taxpayer at a time when the county treasurer is collecting a semi-annual installment of real estate taxes, pays to the county treasurer a sum of money greater than the amount of the current installment of taxes then due and payable, and one-fifth of the existing delinquent taxes, penalties and assessments, it is the duty of the county treasurer to credit such payment in payment of the current tax, and any remainder existing should be credited toward the payment of the installment of taxes, penalties and interest which have for the greatest time remained delinquent. 1933 O.A.G. No. 1995.

"When a taxpayer, at a time other than that at which semi-annual installments of taxes and assessments are payable, pays to the county treasurer a sum of money to be applied toward the payment of an installment of delinquent taxes without designating the manner of application, it is within the discretion of the tax collecting authorities to apply such moneys toward the payment of the longest delinquent or the latest becoming delinquent item of taxes appearing upon the tax duplicate. 1933 O.A.G. No. 1995." -p. 42.

OKLAHOMA

Legislation Enacted - 1933 Regular Session.

Oklahoma. Laws, statutes, etc. Official session laws, 1933. Enacted by the regular session of the fourteenth legislature of the State of Oklahoma, convened January 3rd, 1933. Adjourned April 22nd, 1933... 533 pp. Guthrie, Okla., Co-operative Pub. Co., 1933.

This edition contains the Acts of both the regular and extraordinary sessions.

Chapter 1 - (Senate Bill No. 2). "An Act providing for the waiving and releasing of the interest, penalties, and costs of delinquent ad valorem taxes on real and personal property due the State, County, School District, Township or any other Sub-Division of the State upon payment of the principal amount on or before December first, 1933, authorizing and directing County Treasurers to accept such principal amounts without interest, penalties and costs and to cancel and strike said interest, penalties and costs from tax rolls providing that this Act shall not affect existing tax sales certificates held by bona fide purchasers or taxes levied and assessed for the year 1932 or subsequent years, suspending the operation of all laws or parts of laws in conflict herewith for the term of this Act and providing further that in case any section, clause, sentence, paragraph or part of this Act shall for any reason be adjudged by any Court of competent or final jurisdiction to be invalid, such judgment shall not affect, impair, or <sup>in</sup>validate the remainder of this Act and declaring an emergency...

"Approved February 11, 1933." -p. 1.

Chapter 16 - (Senate Bill No. 76). "An Act regulating procedure relating to the foreclosure of mortgages and other liens upon real estate; designating the time for filing answer in foreclosure suits; providing for discretion in the Judges of the District and Superior Courts for continuances of said causes under certain conditions, and for the appointment of a receiver; providing for a waiver of the benefits of said Act upon a conveyance or encumbrance of said property without the consent of the Mortgagee, and excepting from the provisions of said Act foreclosure of labor, mechanic or material liens existing upon the passage and approval of this Act, and providing an emergency. Be it enacted...

"Section 1. In all actions now pending in the courts of this State, for the foreclosure of mortgages or other liens upon real estate, where the answer of the defendant or defendants has not been filed, such defendant or defendants shall not be held to answer therein until the expiration of nine (9) months after the date of the service of summons upon the defendant who is the record owner of the real estate, at the time of the filing of suit upon which the mortgage or other lien is sought to be foreclosed, and

"In all actions hereafter filed in the courts of this State for the foreclosure of mortgages or other liens upon real estate, the defendant or defendants shall not be held to answer therein until the expiration of nine (9) months after the date of the service of summons



upon the defendant who is the record owner of the property at the time of the filing of suit upon which the mortgage or other lien is sought to be foreclosed, and

"In all actions now pending in the courts of this State, for the foreclosure of mortgages or other liens upon real estate, in which the answer of defendant or defendants has already been filed, no trial shall be had, and no court of this state shall render judgment therein, until the expiration of nine (9) months after the passage and approval of this Act, upon which the mortgage or other lien is sought to be foreclosed....

"Section 2. For a period of two (2) years from and after the approval of this Act, the District Judge, or the Judge of the Superior Court of the County in which any real estate mortgage foreclosure of a deed of trust, or other instrument, the security of which is real estate, is hereby vested with the jurisdiction and discretion of granting a continuance of said cause, upon his own motion, or upon application of the owner of said property, in person, or by his attorney, and upon such terms and for such time as said Judge may deem best....

"Section 3. The Judge of said Court shall continue said cause for such time as he may deem best, or when it may be made to appear to the Court that:

"(First), The owner shall pay, at any time before confirmation of sale, the accruing interest and all taxes due upon said property; or:

"(Second), At any time before confirmation of sale, where the said owner shall pay or cause to be secured, a reasonable rental for the time or term which said Judge shall order said cause to be continued; or:

"(Third), At any time before confirmation of sale, where it shall appear that the value of the property is sufficient to satisfy the lien, together with the cost, and the owner shall pay or otherwise secure the taxes due upon said land....

"Section 4. The Court, or Judge of the District or Superior Courts or (sic) said State may appoint a receiver of said property, except when the same may be a homestead, to preserve, rent and operate said property, or to prevent waste, where the occupant thereof is wilfully injuring or destroying the improvements on any property sought to be foreclosed, and apply the receipts as the Court may direct, during the time for which said cause is continued....

"Section 7. This Act shall be and remain in full force and effect for a period of two (2) years from and after the date of its passage and approval, at the expiration of which time it shall become inoperative and void....

"Approved March 7, 1933. Emergency." -pp. 42-44.

According to the United States Law Week, Oct. 24, 1933, p. 120, section 1 of the Oklahoma Mortgage Moratorium Law of 1933 has been declared unconstitutional. The validity of sections 2, 3, and 4 is not affected by the decision. "Roth, Trustee, etc., Oklahoma ex rel. v. Waterfield, Court Clerk etc.; Okla. Sup. Ct., no. 24650. October 16, 1933 (Busby, J.)."

Also pp. 120-121. "Osage County Savings & Loan Ass'n, Oklahoma ex rel. v. Worten, Judge, etc.; Okla. Sup. Ct., No. 24681, Oct. 16, 1933. (Andrews, J.)."

Also United States Law Week, Feb. 13, 1934, pp. 502-503. "Roth, Trustee, Oklahoma ex rel. v. Waterfield, etc.; Okla. Sup. Ct., No. 24650, Jan. 23, 1934. (Welch, J.)."

Also p. 503. "Osage County Savings & Loan Ass'n, Oklahoma ex rel. v. Worton, etc.; Okla. Sup. Ct., No. 24681, Jan. 23, 1934. (Andrews, J.)."

Chapter 41 - (Senate Bill No. 214). "An Act providing for the redemption of real estate sold to the County on account of delinquent ad valorem taxes, where the County still holds the title thereto; providing for the waiving and releasing of interest, penalties and costs of the same if the principal amount thereof is paid on or before December 31, 1933; authorizing and directing County Treasurers to accept such amount and to issue redemption certificates therefor; providing the manner and means of issuing said redemption certificates; providing that after such payment said real estate shall be placed on the tax rolls; providing that the amounts paid hereunder shall accrue to the Common School Fund of the County; suspending all laws or parts of laws in conflict herewith for the term of this Act; and declaring an emergency."

Interest rate fixed at 10 per cent per annum.

Approved April 18, 1933. Emergency. -p. 79-80.

Chapter 86 - (House Bill No. 151). "An Act amending Section 12719, Oklahoma Statutes, 1931, providing for the payment of ad valorem taxes in four equal installments, fixing penalty for delinquent taxes, and declaring an emergency. Be it enacted..."

"Section 1. Section 12719, Oklahoma Statutes, 1931, is hereby amended to read as follows:

"Section 12719. From and after the passage of this Act all taxes levied upon ad valorem basis shall become due and payable on the first day of October, 1933, and at the same time each year thereafter, and the taxpayer may, if desired, pay his taxes in installments of one-fourth thereof as follows:

"1. The first installment shall become delinquent November 1, 1933, and shall become delinquent November 1, of each year thereafter.

"2. The second installment shall become delinquent January 1, 1934, and shall become delinquent January 1, of each year thereafter.

"3. The third installment shall become delinquent March 1, 1934, and shall become delinquent March 1, of each year thereafter.

"4. The fourth installment shall become delinquent May 1, 1934, and shall become delinquent May 1, of each year thereafter. Each installment shall bear a penalty from the date it becomes delinquent at the rate of one per centum per month until paid..."

"And if any person neglects so to attend and pay his taxes until after they have become delinquent, the treasurer is directed and required to collect the same as provided by law; provided that the first installment of taxes payable under this Act shall not become delinquent until thirty days after the tax rolls have become completed and filed by the County Assessor with the County Treasurer."

"Approved April 10, 1933. Emergency." -pp. 156-157.



Chapter 170 - (Senate Joint Resolution No. 7). "Extending time of payment of all indebtedness due and owing to the Commissioners of the Land Office of the State of Oklahoma on purchase certificates and preference right leases heretofore made and issued, and declaring an emergency.

"Whereas, the people of the State of Oklahoma, and especially those engaged in the pursuits of agriculture, are in such distress and reduced financial circumstances that it is impossible for them to pay their obligations; and

"Whereas, unless some relief is secured many are in danger of, and may lose their homes; and

"Whereas, under provisions of law now in force and effect the Commissioners of the Land Office of the State of Oklahoma, are compelled to cancel all certificates of purchase delinquent for a period of more than two years, and all Preference Right Leases delinquent for a period of more than six months;

"Now, therefore, be it enacted...

"Section 1. All payments of sums of money, whether the same be principal or interest, now due and owing to the Commissioners of the Land Office of the State of Oklahoma, on purchase certificates, and rentals upon preference right leases, heretofore issued by said Commissioners of the Land Office, be and the same are hereby extended until the fifteenth day of July, 1934; provided, however, that the Governor may, by executive order issued for that purpose, extend the time herein provided not further than the fifteenth day of July, 1935. If said principal due under and by virtue of said purchase certificates and rentals upon preference right leases, together with interest thereon at the rate of 5 per cent per annum are paid, or tendered for payment, to said Commissioners of the Land Office of the State of Oklahoma on or before the 15th day of July, 1934, or such further date as may be fixed by the Governor in accordance with the provisions hereof, then all other penalties and interests heretofore accrued thereon, or hereafter to accrue, shall be cancelled; provided, that the provisions of this Act shall not extend to any indebtedness which accrued and was due prior to the 1st day of January, 1929, or to the holder of any purchase certificate or preference right lease who does not use the land held by him for agricultural purposes or who does not depend, in whole or in part, upon the income from the land held by him for support of himself or his family.

"Approved Feb. 14, 1933. Emergency." -pp. 387-388.

Chapter 172 - (Senate Joint Resolution No. 11). "A joint resolution relating to management and liquidation of delinquent loans under the management and control of the Commissioners of the Land Office of the State of Oklahoma; empowering the Commissioners of the Land Office to extend the payment of such loans at the constitutional rate of five per centum per annum; prescribing the time for such extension; and declaring an emergency...

"Such extension or extensions may be made from time to time and for such time as the Commissioners may deem wise, not to exceed two years from the date of the final passage and approval of this Act...

"Approved April 5, 1933. Emergency." -pp. 390-391.

Chapter 309 - (Senate Joint Resolution No. 3). "A resolution authorizing an extension of time of payment of the first half of the 1932 ad valorem taxes in Oklahoma, until August 1, 1933, and authorizing an extension of time for the payment of the last half of the 1932 ad valorem taxes until September 1, 1933, and relieving the taxpayers of all penalty of such taxes if the first half of the same is paid on or before August 1, 1933; and declaring an emergency..."

"Approved July 15, 1933. Emergency." -p. 497.

Governor's Proclamation, 1933.

Oklahoma orders mortgage holiday. Governor directs sheriffs to delay serving of writs in foreclosure cases. U. S. Daily, Mar. 1, 1933, p. 7, col. 4.

"Oklahoma City, Okla., Feb. 28. Governor Murray has issued an executive order to the sheriffs of Oklahoma's 77 counties, authorizing and directing them not to serve any writ of execution, dispossessing any real estate owner, and not to make sale of any property under foreclosure proceedings, the order of any court to the contrary notwithstanding, prior to March 15, 1933, in order that the Legislature may enact a moratorium law.

"The Governor stated he can not force sheriffs to obey his orders, but said he will protect all who do follow his directions by use of his pardoning power in case any of them are cited for contempt of court and even by use of the National Guard if necessary..."

Governor's Proclamation, 1934.

Murray again overruled. Natl. Underwriter 38th yr., no. 5, Feb. 1, 1934, p.33.

"Oklahoma City, Jan. 31. -For the second time Attorney General King has ruled against Governor Murray's executive order waiving penalties on delinquent taxes, where such taxes had been paid by July 1. The attorney general gave an opinion to a joint senate and house committee that the legislature is the only source from which such relief can be provided, and this must be done by proper legislation. Any order, as such, from the governor is not sufficient under the constitution."

Test Oklahoma tax order. Natl. Underwriter 38th yr., no. 8, Feb. 15, 1934, p.34.

"Oklahoma City, Feb. 14. -A court test of Governor Murray's much-discussed executive order advising county treasurers to allow payment of delinquent taxes without penalties, which involved ability of officials to provide required bonds, has been started and will be taken directly to the Supreme Court..."

"The test case will be that of R. G. Cole, Ardmore taxpayer, who offered payment of his taxes, but refused to pay accrued penalties. This offer was turned down by the treasurer of Carter county, and mandamus proceedings begun to compel him to accept the taxes. This will bring the matter directly to the highest court."

Stopping tax sales by force. United States News 2(17): 275, col. 2-3.  
Apr. 30, 1934.

"Foreclosure sales of tax-delinquent properties may be held in Oklahoma only if and when Governor W. H. Murray - 'Alfalfa Bill' - consents..."



"Governor Murray issued an order Jan. 15 for remission of penalties provided taxes are paid by Sept. 15; the proposed tax sales, he asserted, would violate that order. An Oklahoma law provides a two-year delay, at the discretion of the State courts, in mortgage foreclosure proceedings."

### OREGON

#### Legislation Enacted - 1933 Regular and Special Sessions.

Oregon. Laws, statutes, etc. Oregon laws, special and regular sessions 1933, also constitutional amendments adopted and laws enacted by the people at the general election, November 8, 1932. Compiled by Hal E. Hoss, Secretary of State. 1052 pp. Salem, State Printing Department, 1933.

Chapter 136 - H. B. 291. ["Act relating to posting delinquent tax notices, Be it enacted...

"Section 1. That section 69-743 and section 69-744, Oregon Code 1930, be and the same hereby are repealed.

"Approved by the governor February 23, 1933.

"Filed in the office of the secretary of state February 23, 1933." -p.155.

Chapter 326 - S. B. 86. "An Act to amend section 69-720, Oregon Code 1930, as amended by chapter 224, Oregon Laws, 1931, relating to collection and payment of taxes, fixing due dates and date of delinquency, and providing for rebates and interest. Be it enacted...

"Section 1. That section 69-720, Oregon Code 1930, as amended by chapter 224, Oregon Laws, 1931, be and the same hereby is amended so as to read as follows:

"Sec. 69-720. The first quarter of all taxes levied and charged shall be paid on or before the fifteenth day of March next following, the second quarter on or before the fifteenth day of June next following, the third quarter on or before the fifteenth day of September next following, and the fourth quarter on or before the fifteenth day of December next following. Interest shall be charged and collected on any tax or quarter of a tax, not so paid, at the rate of two-thirds of 1 per cent per month or fraction of a month until paid; provided, that a rebate of 2 per cent shall be allowed on each quarter of the taxes on any separate parcel of real property. or on the personal property of any taxpayer, for each full period of three months by which the payment of such quarter precedes the due date thereof. All taxes or quarters of taxes not paid on or before the fifteenth day of December shall become delinquent. The days or dates herein specified and provided are final as to the payment of all interest charges irrespective of any such day or date falling on a Sunday or other legal holiday. All interest shall be prorated and credited to the several municipal corporations and districts sharing in such taxes. Except as to the prorating and crediting of interest as herein provided, the provisions of this section, as herein amended, shall not become effective until January 1, 1934.

"Approved by the governor March 10, 1933.

"Filed in the office of the secretary of state March 10, 1933." - pp. 502-503.

Chapter 462 - S. B. 75. "An Act canceling penalties and interest on delinquent taxes of 1930 and prior years and providing for the subsequent collection and payments of such taxes; providing for the voidance of certain certificates of delinquency and proceedings for foreclosure of tax liens, and repealing section 69-842, Oregon Code 1930. Be it enacted...

"Section 1. All penalties and interest charged and accrued on delinquent taxes appearing on the tax rolls of the several counties of the year 1930 and of all prior years hereby are waived and canceled; provided, however, that such waiver and cancellation shall not apply in any case where a certificate of delinquency for such taxes, held otherwise than by the county, shall be outstanding at the effective date of this act. The term delinquent taxes, as herein used, shall be deemed to include special assessments and charges entered in county tax rolls and collectible in the same manner as general property taxes.

"Section 2. All such delinquent taxes, as charged in total amount on each tract or parcel of real property and on the personal property of each person, firm or corporation, shall become due and payable in 10 equal semiannual instalments, the first such instalment becoming due and payable on July 1, 1933, and succeeding instalments becoming due and payable at regular intervals of six months thereafter. From and after July 1, 1933, interest shall be charged and collected on all unpaid balances of such delinquent taxes at the rate of two-thirds of 1 per cent per month or fraction of a month until paid; and all interest which shall have accrued on such unpaid balances shall be collected at the time of payment of each instalment. If any instalment of such delinquent taxes shall not be paid on or before its due date, a penalty of 2 per cent of such instalment shall be added thereto.

"Section 3. Whenever three instalments of such delinquent taxes charged against any tract or parcel of real property, including personal property taxes charged thereon, shall be past due, the tax collector forthwith shall issue to the county a certificate or certificates of delinquency covering all such delinquent taxes charged against such tract or parcel, together with penalties and accrued interest, as provided in this act. Certificates of delinquency so issued shall be in the same form and substance, shall have the same force and effect and similar proceedings shall be taken thereon, as otherwise provided by law with respect to certificates of delinquency issued to counties. The tax liens embraced in any such certificate of delinquency, issued under the provisions of this act, shall immediately be foreclosed by and in the name of the county.

"Section 4. Whenever one instalment of such delinquent taxes on personal property shall be past due, the tax collector shall proceed forthwith to collect the full amount of such delinquent taxes with penalties and interest and, in so doing, shall resort to and employ any or all of the remedies and processes of law for the collection of delinquent taxes on personal property.

"Section 5. Instalments of delinquent taxes, paid as in this act provided, shall be credited in the order of payment on the tax roll or rolls on which such taxes appear as delinquent, beginning with the tax roll of the earliest year of such delinquency. All penalties and interest collected shall be for the benefit of the general fund of the county.



"Section 6. All certificates of delinquency for taxes charged on tax rolls of the year 1930 and prior years which may be held by counties at the effective date of this act, shall be void and shall be canceled by the tax collector. All taxes embraced in such voided certificates of delinquency shall be regarded as delinquent taxes, subject to collection and payment under the provisions of this act. All proceedings which may have been undertaken for the foreclosure of tax liens by virtue of a certificate or certificates of delinquency issued to and held by a county, hereby are voided and canceled; provided, however, that such voidance and cancellation shall not apply in any case where a deed on a tax sale shall have been executed prior to the effective date of this act.

"Section 7. This act shall not affect in any manner whatever any lien for delinquent taxes, but all such liens shall remain and continue in full force and effect.

"Section 8. That section 69-842, Oregon Code 1930, be and the same hereby is repealed.

"Approved by the governor March 15, 1933.

"Filed in the office of the secretary of state March 15, 1933." - pp. 871-873.

House Joint Resolution No. 18. "Whereas there are in this state many homes, farms and other real properties subject to mortgage, or being purchased under conditional contract of sale, and the owners, or purchasers, in many cases, due to the present economic depression, are unable to make payment of such mortgages or contracts and in numerous instances are unable to make payment in full of the taxes and of the maturing instalments and interest, and because thereof many mortgages and contracts are or presently will be liable to foreclosure; and

"Whereas while most holders of mortgages and contracts of sale have been lenient and even generous in declining to foreclose where the makers of such mortgages or contracts are making honest efforts to meet their payments but are not able so to do, there are nevertheless certain mortgage or contract holders who, notwithstanding conditions now existing, proceed to foreclose on default in the terms thereof even though the mortgagor or purchaser is making bona fide efforts to pay, and it being deemed that foreclosures in such cases are contrary to sound public policy, and that declaration to that effect should be had and made by the legislative assembly; now, therefore, Be it resolved by the House of Representatives of the State of Oregon, the Senate jointly concurring:

"That it is inimical to the public interest and contrary to sound public policy that mortgages or conditional contracts of sale of real property be foreclosed during the present emergency where the mortgagor or purchaser is making honest, bona fide efforts to meet the terms specified in his mortgage or contract and is unable to meet such terms; be it further

"Resolved, that it should be and hereby is recommended to courts of equity wherein foreclosures are sought that the maxim that a plaintiff seeking the aid of equity should be required to do equity be strictly regarded, and that during the present emergency the court should require evidence to be produced in all such mortgage or conditional contract of sale foreclosure suits before entering a decree of foreclosure, and

if from such evidence so produced, it is apparent to the court that there has been an honest though unavailing effort to meet the terms of the mortgage or conditional contract of sale, the court should give due consideration to the facts and attempt an amicable adjustment of the default between the parties; and if unable to accomplish that purpose then the court, within the time allowed by law, should render a decree consonant with the equities of the case before it; and be it further

"Resolved, that it is the consensus of opinion of this the thirty-seventh legislative assembly that this resolution become effective immediately upon its adoption.

"Filed in the office of the secretary of state March 2, 1933." - pp. 910-911.

House Concurrent Resolution No. 2. "Whereas much of the real property in the state is encumbered with mortgages which are already due and in default; and

"Whereas the debtors are unable to pay either the principal or interest on such mortgages and are seeking means of relief from the many foreclosures which appear to be eminent [imminent]; and

"Whereas if foreclosures are prosecuted and properties sold thereunder many persons will be rendered homeless and deprived of their means of support and may become public charges and will lose their life's savings in the loss of their homes and farms; and

"Whereas any such loss of shelter and means of support will work great and irreparable economic loss upon the whole state; and

"Whereas many bills, having for their purpose the amelioration of such conditions have been introduced at this session of the legislative assembly and must have the thorough and careful consideration of both the senate and the house of representatives; and

"Whereas such consideration can but be given to such legislation by a joint committee of both the senate and the house of representatives; now, therefore

"Be it resolved by the House of Representatives of the State of Oregon, the Senate concurring therein:

"That a special committee, composed of three members of the senate, to be appointed by the president of the senate, and three members of the house of representatives, to be appointed by the speaker of the house of representatives, shall be appointed to consider all of such legislation and to make a careful study of any ideas and legislation which might tend in any way to relieve the above mentioned and to frame such legislation as such committee may deem advisable and cause the same to be introduced.

"Filed in the office of the secretary of state February 6, 1933." - pp. 922-923.

#### Legislation Enacted - 1933 Second Special Session.

Oregon. Laws, statutes, etc. Oregon laws enacted and joint resolutions, concurrent resolutions and memorials adopted by the second special session of the thirty-seventh legislative assembly beginning November 20 and ending December 9, 1933. 326 pp. Salem, State Printing Department, 1933.



Chapter 18 - [H. B. 4]. "An Act to aid Tillamook county by granting and appropriating to Tillamook county certain moneys from state taxes assessed, levied and collected from persons and upon property within Tillamook county and canceling all unpaid state taxes; and declaring an emergency.

"Whereas during the month of August, 1933, the eastern portion of Tillamook county was swept by fire which damaged timber and property of the value of more than \$30,000,000, and

"Whereas the bonded and warrant indebtedness of Tillamook county and the port districts and school districts which were affected by said fire amounts to more than \$1,100,000, and

"Whereas there was due Tillamook county for taxes previously levied at the time of said fire more than \$500,000 from the property damaged by said fire, which amount may be entirely lost, and the tax delinquency in Tillamook county for 1933 is 67 1/2 per cent of the total levy, and

"Whereas Tillamook county contracted a bonded indebtedness of \$426,000 of which practically all was used in the construction and improvement of highways through Tillamook county, which are now a part of the highway system of the state of Oregon, and the state may equitably reimburse Tillamook county to that extent by reason of the general benefit ensuing to the entire state by such expenditures, and

"Whereas the large bonded and warrant indebtedness of the said Tillamook county, the port districts and school districts makes it impossible for said county to pay any state taxes; and said fire has left Tillamook county and its people financially prostrate and it is necessary that the state of Oregon give relief and aid to Tillamook county in order to preserve the financial credit thereof; now, therefore, Be it enacted...

"Section 1. That the payment by Tillamook county of the balance of state taxes due from said county for the year 1933, amounting to \$31,392.70, be and the same hereby is waived and said taxes are hereby canceled.

"Section 2. It hereby is adjudged and declared that existing conditions are such that this act is necessary for the immediate preservation of the public peace, health and safety, and owing to the urgent necessity of maintaining the public credit an emergency is hereby declared to exist, and this act shall take effect and be in full force and effect from and after its passage [and approval] by the governor.

"Approved by the governor December 15, 1933.

"Filed in the office of the secretary of state December 15, 1933." - pp. 66-67.

## PENNSYLVANIA

### Legislation Enacted - 1933 Regular Session.

Pennsylvania. Laws, statutes, etc. Laws of the general assembly of the Commonwealth of Pennsylvania passed at the session of 1933... 1672 pp. Harrisburg, 1933.

No. 42. "An Act to amend section one of the act, approved the twenty-sixth day of August, one thousand nine hundred and thirty two

(Pamphlet Laws, one hundred one), entitled 'An Act authorizing collectors of delinquent taxes, except in cities of the first class, to accept payments of delinquent taxes or water rents or rates in installments,' extending the provisions thereof, to county taxes, other than county taxes in counties of the second class, and clarifying the term 'delinquent tax collector.'

"Section 1. Be it enacted, &c., that section one of the act, approved the twenty-sixth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, one hundred one)... is hereby amended to read as follows:

"Section 1. Be it enacted, &c., that the collector of taxes, collector of delinquent taxes, constable or delinquent tax collector, or other official authorized to collect delinquent taxes under the provisions of existing general or special legislation, during the period in which he is authorized to collect the delinquent taxes of any county, except a county of the second class, city, except a city of the first class, and of any borough, incorporated district, township, poor district or school district, shall have the power, at the request of any taxpayer, to accept payment in installments of delinquent taxes or water-rents or rates, both before and after the filing of liens therefor, but he shall not be obliged to accept any installments of less than ten per centum (10%) of the face amount of the tax, water-rent or rate when it became delinquent. The acceptance of any installment or installments by any delinquent tax collector shall not prejudice the city, borough, incorporated district, township, poor district or school district, in the collection of any balance due, or in any way impair the validity of any lien filed for such delinquent taxes, water-rents or rates, or any balance due thereon, according to the provisions of any act of Assembly applicable thereto, nor shall any penalty be abated or diminished because of the acceptance of any such installment, or installments, but interest on the amount of any installment shall cease after the month in which such installment is paid.

"Section 2. This act shall become effective immediately upon final enactment.

"Approved - The 24th Day of April, A. D., 1933." -pp. 58-59.

No. 75. "An Act to amend section one of, and to add section one and one-tenth to, the act, approved the twenty-sixth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, one-hundred) entitled 'An act authorizing the abatement of penalties on local taxes,' providing further for the abatement of tax penalties, and for an extension of time for delivery of duplicates to collectors of delinquent taxes in certain cases.

"Section 1. Be it enacted, &c., that section one of the act approved the twenty-sixth day of August, one thousand nine hundred and thirty two (Pamphlet Laws, one hundred), entitled 'An Act authorizing the abatement of penalties on local taxes,' is hereby amended to read as follows:

"Section 1. Be it enacted, &c., that all or any tax penalties imposed by existing laws on county taxes in counties, other than those of the second class, and on city, borough, town, township, school district and poor district taxes due and payable to such local political subdivisions, where such taxes are paid before the first day of December one thousand



nine hundred and thirty-two, except in counties and cities of the first class may be abated [in whole or in part] to the extent herein provided, by the political subdivision imposing the tax. Any ordinance or resolution abating penalties on taxes, as herein provided, shall contain a provision that such taxes must be paid within three months from the date the ordinance or resolution takes effect, and that, in default of such payment, the penalties shall continue to be imposed in the same manner as if such ordinance or resolution had not been adopted. Such ordinance or resolution may provide for a different amount of abatement or penalties in proportion to the promptness of payment of the delinquent taxes, but no abatement shall be authorized which would result in the amount of the penalty unabated being less than the interest at the rate of six per centum on the delinquent taxes from the date when such taxes become delinquent.

"In all cases where such taxes are collected under the general laws of this Commonwealth, this act shall [be construed to] apply to all taxes, whether or not liens for such taxes have been filed in the office of the prothonotary of any county, or the lands against which such taxes are charged have been returned to the county commissioners for tax sale purposes.

"Section 2. That said act is hereby further amended by adding, after section one, the following section:

"Section 1.1. In counties of this Commonwealth, other than counties of the second class, where, under existing special legislation passed prior to the adoption of the present Constitution, the penalties on county taxes are not imposed by the political subdivision imposing the tax but may be imposed by the delinquent tax collector or the constable, acting as collector of delinquent taxes, as his compensation for the collection thereof, the county commissioners, by resolution duly passed and recorded in the minutes of their meeting, may extend for a period of three months the time when the duplicate for the collection of such delinquent taxes shall be delivered to such delinquent tax collector or constable, and, during said period of three months, the taxpayers shall be permitted to pay said taxes to the county treasurer without either rebate or penalty; and such extension of time automatically shall extend for a like period of three months the time when such delinquent tax collector or constable shall be required to make settlement of his duplicate with the county treasurer.

"Section 3. All acts or parts of acts inconsistent herewith are hereby repealed.

"Section 4. This act shall become effective immediately upon its final passage.

"Approved - The 1st day of May, A. D. 1933." -p. 214-215.

No. 84. "An Act to amend section eight of the act, approved the twenty-ninth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, two hundred eighty), entitled 'An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to

collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances,' as amended, by further providing for the sales of seated lands for delinquent taxes assessed and levied for the year one thousand nine hundred and thirty, or any year prior thereto, where no sales have previously been made for delinquent taxes of that year, and validating liens on lands of taxes heretofore returned when land has not been advertised or sold..

"Section 1. Be it enacted, &c., that section eight of the act, approved the twenty-ninth day of May, one thousand nine hundred thirty-one (Pamphlet Laws two hundred eighty)... is hereby further amended to read as follows:

"Section 8. Such sale shall be made on the first Monday of August in the second year succeeding the year in which the respective taxes are assessed and levied, or on any day to which such sale may be adjourned, or readjourned from time to time, except in the case of taxes levied for the year one thousand nine hundred and thirty, or any year prior [to the year one thousand nine hundred and thirty] thereto, and returned under the provisions of this or any other law, in which case and for such taxes the sale shall be held in the year one thousand nine hundred [thirty-one] thirty-three, or on any day to which such sale is adjourned or readjourned: Provided, that the advertisement and notice of a sale as required by this act, may be given preceding the date of any adjourned or readjourned sale, in which case no prior advertisement or notice shall be required, and in case the sales for different years' taxes be held on the same date, the advertisements and notices may be consolidated: Provided further, That if any such sale be adjourned or readjourned, after advertisement and notice, by public announcement at such sale, adjournment or readjournment, no additional advertisement or notice shall be necessary for such adjourned or readjourned sale: Provided further, that no such adjournment or readjournment shall be for a longer period than thirty days unless the county treasurer, with the consent in writing of the county commissioners and the approval of the judge of the court of the county in which the sale is pending, shall declare, at the time fixed for a sale or any adjournment or readjournments thereof, that because of widespread economic and business depression and unusual unemployment incident thereto, a sale would be inadvisable, in which case any such sale may be adjourned or readjourned at any one time and from time to time for a period not exceeding two years and six months, and in no case beyond the date of the actual holding of the first subsequent sale for any other year's taxes; provided, that when, after advertisement of a sale, it has been determined as aforesaid to adjourn any sale for taxes, the county treasurer shall publish, at the expense of the county, in at least two newspapers of general circulation in the county, if so many be published in the county, a brief notice or advertisement announcing said adjournment and the actual new date to which such sale for taxes has been adjourned...

"Section 2. No failure to advertise for sale any lands heretofore returned under this or any other act of Assembly, and no failure to hold any treasurer's sale of any such lands at the time required by



law, shall be deemed to invalidate the lien of any tax assessed against such lands, but the lien on any such tax is hereby validated, and any such lands may be advertised and sold under the provisions of this act and the taxes due thereon collected in the same manner as if said lands had been returned under the provisions of this act.

"Section 3. This act shall become effective immediately upon its final enactment."

"Approved - The 3rd day of May, A. D. 1933." -pp. 239-241.

No. 90. "An Act authorizing the courts of common pleas of this Commonwealth in certain cases to extend the return days of writs, and providing for the effect of such extensions.

"Section 1. Be it enacted, &c., that whenever the court of common pleas in any county in this Commonwealth shall have continued any sheriff's sale in such county by virtue of the authority granted said court by the resolution of the General Assembly of the Commonwealth of Pennsylvania adopted the eighth day of March, one thousand nine hundred and thirty-three, but did not extend the return day of the writ under authority of which such sale was about to be made, and because of the failure so to do the writ became null and void in the hands of the sheriff of such county and such sheriff was therefore unable to conduct the sale on or before the third day of April one thousand nine hundred and thirty-three, as prescribed by the resolutions, then, and in such case, the court of common pleas in any such county is hereby directed and empowered to, by order nunc pro tunc extend such return day until a day not later than May fifteenth, one thousand nine hundred and thirty-three, and any sale advertised and returned to such return day is hereby ratified and validated, and shall be considered and held to have the same force and effect as if properly made and returned to the original return day.

"Section 2. This act shall become effective immediately upon final enactment.

"Approved - The 3rd day of May, A. D. 1933." -pp. 251-252.

No. 137. "An Act authorizing courts of common pleas to stay writs of execution against, and tax sales of, certain real property in certain cases; providing for the continuance of return days of writs of execution; and authorizing sales thereon without issuance of further writs... Be it enacted...

"Section 2. Every court of common pleas of this Commonwealth shall have authority under the conditions hereinafter set forth, to stay any writ of execution from time to time, and for such periods as the court, in its discretion, may deem proper. Such stays shall be allowed only upon application of an owner, lienholder or any other person in interest, and, unless the plaintiff consent thereto, only upon the applicants showing to the court such facts as the court may deem sufficient to warrant such relief. In granting any such stay or continuance the court may impose such condition as it deems proper as to payment of costs, taxes, accruing interest, repairs, advertising and notice of sale, insurance, and any other pertinent matters.

"Section 3. In exercising the powers conferred by this act, a court shall have the discretion of a chancellor sitting in equity. It shall be a sufficient reason for the grant of a stay hereunder that immediate execution sale against the real property would work serious inequity by reason of the economic emergency hereinabove referred to.

"Section 4. The stay of any execution under this act shall continue the return day of the writ of execution to the first regular return day for such writs which shall occur after a sale held under such writ. In the meantime the writ shall remain in full force and effect, and sale may be made thereunder without the issuance of an alias or any other writ.

"Section 5. The powers herein conferred on courts of common pleas shall be in addition to all powers now possessed by such courts to stay and otherwise control writs of execution against real property, as herein defined.

"Section 6. This act shall become effective immediately upon final passage by the Legislature, and approved by the Governor, and shall continue in force only until the thirty-first day of March, one thousand nine hundred and thirty-five.

"Section 7. All acts and parts of acts inconsistent herewith are suspended while this act is in effect.

"Approved - The 18th day of May, A. D. 1933." -pp. 826-827.

No. 229. "An Act authorizing the compromise of tax claims on real property purchased by the county on county treasurers' sales for non-payment of taxes, and the reconveyance of such property.

"Section 1. Be it enacted, &c., that whenever the county commissioners of any county have heretofore or shall hereafter purchase any real property at any county treasurer's sale for nonpayment of taxes under any act of Assembly authorizing such sale, and such property has not been redeemed or sold by the county as authorized by law, the county commissioners, subject to the approval of the court of common pleas, may, whether or not the period of redemption has expired, agree with the former owner of such property, or his heirs, to accept, in compromise of the amount of the taxes, penalties, interest and costs due, any sum less than the whole of such amount so due, whereupon either the county commissioners or the person with whom such agreement is made may petition the court of common pleas for confirmation of such agreement.

"Section 2. Upon presentation of such petition, the court shall fix a day, not more than ten days thereafter, for a hearing thereon. At least five days notice of such hearing shall be given to the taxing authorities of each municipal subdivision having tax claims against such real estate.

"Section 3. If after such hearing the court is satisfied that the proposed compromise is proper and to the advantage of the county and the other taxing authorities interested, it shall enter a decree approving such compromise settlement, or such other settlement as the court may find to be proper, and directing a conveyance of such property by the county to the former owner, or his heirs, upon the payment of the agreed amount and of all costs of the proceeding. The proceeds of such compromise shall be distributed to the respective taxing authorities in proportion to their tax claims. The title conveyed shall be free



and clear of all tax liens, but shall not discharge any liens which would not have been discharged on sale for the taxes.

"Section 4. All acts and parts of acts inconsistent herewith are hereby repealed.

"Section 5. The provisions of this act shall become effective immediately upon its final enactment.

"Approved - The 25th day of May A. D. 1933." -pp. 1018-1019.

No. 279. "An Act adjourning county treasurers sales of seated and unseated lands in counties of the fourth class to be held in the year one thousand nine hundred thirty-three until the time fixed by law for such sales in the year one thousand nine hundred and thirty-four or any later date to which such sales may be adjourned; and suspending existing laws.

"Section 1. Be it enacted, &c., that during the year one thousand nine hundred and thirty three, no county of the fourth class, and no county treasurer of any such county, shall have authority under existing law to expose to sale any seated or unseated lands for nonpayment of taxes, and all existing laws authorizing county treasurers to sell seated and unseated lands for delinquent taxes at any time during the year one thousand nine hundred and thirty-three are hereby suspended. At the time fixed by or in accordance with law for any county treasurers sale of seated or unseated lands during the year one thousand nine hundred and thirty-three, it shall be the duty of the county treasurer to declare such sale or sales adjourned until the time fixed by law for such sale or sales in the year one thousand nine hundred and thirty-four. Any such sale so adjourned may be readjusted in the year one thousand nine hundred and thirty-four in accordance with existing law.

"Section 2. This act shall become effective immediately upon final enactment.

"Approved - The 31st day of May, A. D. 1933." -pp. 1134-1135.

No. 280. "An Act relating to the collection of delinquent county taxes in counties of the second class; repealing all acts or parts of acts, general, local or special, inconsistent herewith.

"Section 1. Be it enacted, &c., that in counties of the second class, all county taxes after the same become delinquent, as now provided by law, shall bear interest from the time said taxes become delinquent at the rate of six per centum per annum until paid, and it shall be the duty of the collector of delinquent taxes to collect such interest in addition to the tax and pay the same into the county treasury.

"Section 2. The collector of delinquent taxes in counties of the second class, in addition to the taxes and interest referred to in section one, shall add to said delinquent taxes a penalty of five per centum for such delinquency which five per centum shall be in full compensation to such collector. The county commissioners shall, at the cost of the county, furnish office space, office furniture, equipment and supplies, blank books, blanks, dockets, books for records, stationery, postage, fuel, light, and janitor and telephone service, but all other expenses in connection with said office, including the

compensation of any assistants, clerks and deputies, shall be paid by the collector of delinquent taxes out of the compensation allowed by this act.

"Section 3. This act shall not affect county taxes which are already delinquent, but that the same shall be collected as heretofore provided for by law.

"Section 4. All acts or parts of acts, general, local or special, inconsistent with this act are hereby repealed.

"Approved - The 31st day of May, A. D. 1933.

"I approve this bill not because it is good, but because it is only a little more than half as bad as the present law covering this subject.

"It would have been a pleasure to approve the Mansfield bill or the O'Keefe bill, either of which would have given the people of Allegheny County the relief they deserve in this matter... Gifford Pinchot." - pp. 1135-1136.

Legislation Enacted - 1933/1934 Special Session.

Pennsylvania. Laws, statutes, etc. [Slip laws of the acts of the General assembly of Pennsylvania, special session, Nov. 13, 1933 - Jan. ? 1934] These include acts No. 1 - 67. No. 67 was approved Jan. 19, 1934.

No. 59. "An Act to protect the owners of mortgaged property during the present emergency by limiting the amount of deficiency judgments during a certain period.

"Section 1. Be it enacted, &c., that whenever any real property is sold on any execution on the foreclosure of any mortgage, or on a judgment entered on any obligations secured by mortgage, and the sum for which such property was sold is not sufficient to satisfy the debt, interest and costs, the plaintiff or use plaintiff shall, within six months after such sale, petition the court out of which such writ of execution issued to fix the fair value of the property sold. At least ten days' notice of the presentation of such petition shall be given to the defendant or defendants and to all parties whose interest appears on the record. Such petition shall be heard by a judge of such court sitting without a jury, or may, by rule adopted by such court, be referred to a master for hearing and determination, subject to confirmation by the court: Provided, That the fee of any such master shall in no case exceed one hundred dollars, nor the costs of any proceedings before a master the sum of fifty dollars.

"At all such hearings any party in interest may introduce in evidence testimony of the fair value of the premises sold at the time of the sale. In the event that the fair value so determined is greater than the price for which the property was sold, the amount of such fair value shall be deducted from the amount of the judgment, interest and costs and a deficiency judgment entered for the balance.

"If the plaintiff or use plaintiff shall fail to present such petition within six months after such sale, the prothonotary shall, upon application of the defendant or other party in interest, enter satisfaction of such judgment. Such satisfaction shall have the effect



of terminating as well the liability of all persons bound by any obligation securing the payment of such mortgage debt.

"The defendant in the foreclosure proceedings or judgment, or the real owner of the property sold, or any other person or persons bound by any obligation securing the payment of the said mortgage debt, or other person in interest, may, at any time after the sale, petition the court in like manner to fix the fair value of the property sold, and shall give to the plaintiff and use plaintiff at least ten days' notice of the presentation of such petition, whereupon the court shall determine the fair value in the same manner as hereinbefore provided in the case of a petition by the plaintiff or use plaintiff.

"In either case, whether the petition is presented by the plaintiff or use plaintiff, or by the defendant or other party in interest, any party may, during the period of notice required by this act, demand a jury trial, whereupon the fair value of the property shall be determined and fixed by a jury trial as in other cases.

"Section 2. All acts and parts of acts inconsistent herewith are hereby suspended during the period this act shall remain in effect.

"Section 3. The provisions of this act shall become effective immediately upon its final enactment, and shall remain in force only until the first day of July, one thousand nine hundred and thirty-five.

"Approved - The 17th day of January, A. D. 1934.

"When I designated deficiency judgments as one of the subjects for consideration by the special session of the Legislature, I hoped that Pennsylvania might obtain permanent, comprehensive and sound legislation on the subject.

"A carefully drawn bill passed the House, but was killed in committee in the Senate, to make way for this poorly drawn and utterly inadequate measure.

"This bill, in a few hastily and poorly constructed paragraphs, makes broad changes in rights, obligations and procedures which have been established for over a century, and which involve many complicated situations. The result is that the bill is sadly deficient. It makes no express provision for many important situations which are bound to arise. Many uncertainties will beset the way of those who are affected by it. It will operate unequally in technically different, but substantially the same, situations.

"Nevertheless, I have approved the act because its basic principle is sound, and the present economic emergency makes the need for some such legislation acute. The benefits of the act will outweigh its deficiencies during the short period of its life or until the Legislature can remedy it. -Gifford Pinchot."

#### PHILIPPINE ISLANDS

#### Legislation Enacted - 1932/33 Regular Session.

Philippine Islands. Laws, statutes, etc. ...Public laws enacted by the Philippine Legislature during the period July 30, 1932 to April 29, 1933 comprising acts no's. 3919 to 4064... [vol. 28] 634 pp. Manila, Bureau of printing, 1933.

No. 3995. "An Act to revise and compile the Assessment Law, provide for a special assessment for certain purposes, and establish penalties for failure to comply with some of its provisions. Be it enacted...

"Article IV. - Payment of the land tax.

"Sec. 22... The real property tax for any year shall become due and payable on the first of January and from the same date said tax and all penalties subsequently accruing thereto shall constitute a lien upon the property subject to such tax...

"Sec. 24... The land tax may, in the discretion of the taxpayer, be paid in two installments as determined by the provincial board annually on or before December thirty-first of the year next preceding the one during which such resolution is to take effect: Provided, That the last day of the first and second installment period shall not be later than May thirty-first and November thirtieth of each year, respectively.

"Any person who shall on the last day of any period established for the payment of the land tax be in the municipal building, ready and prepared to pay but is unable to do so because of the great number of taxpayers, shall be given a suitable card entitling him to pay the tax without penalty on the day next following.

"Sec. 25... When the property consists of several parcels of land, or the owner thereof can not pay the total of the tax due, he may make a payment on account, for one parcel or more, or for part of any of them...

"Sec. 27... The provincial board shall have power, for just cause, to extend the term or terms for the payment without penalty of the real-property tax in the province or in any municipality thereof, for a period not exceeding three months during the same calendar year; but a resolution so disposing shall not take effect until approved by the Governor-General.

"Sec. 28... The Governor-General may in his discretion postpone the term for the payment without penalty of the real-property tax, or of installments thereof, as the case may be, in any province or municipality, to any period falling within the same calendar year.

"Article V. - Delinquency in the payment of the land tax.

"Sec. 29... Upon the real-property tax becoming delinquent, the provincial treasurer shall immediately cause notice of that fact to be posted at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio of the municipality concerned...

[Sec. 30 is amended by Sec. 4 of no. 4061 noted below.]...

"Sec. 35... The owner of personal property seized for the non-payment of taxes hereunder may redeem the same from the collecting officer at any time after seizure and before sale by tendering to him the amount of the tax, the penalty, and the costs incurred up to the time of tender. The costs to be charged in making such seizure and sale shall only embrace the actual expense of seizure and preservation of the property pending the sale, and no charge shall be imposed for the services of the collecting officer or his deputy.

"Sec. 36... Upon the expiration of one year from the date whereon the first delinquency in the payment of the real property tax occurred, or if the same was paid, from the date when the present delinquency took place, all private right, title, and interest in and to the property upon



which the said tax is delinquent shall become indefeasibly vested in the provincial government, subject only to the rights of redemption and repurchase hereinbelow conferred: Provided, That the right acquired by said provincial government to the real property shall not be superior to that which the original owner had to the same before the distraint thereof...

[Sec. 37 is amended by Sec. 5 of no. 4061 noted below.]...

"Sec. 40... After the title to the property shall have become vested in the provincial government in the manner provided in sections thirty-six and thirty-eight of this Act, and at any time before a sale or contract of sale has been made by the provincial treasurer to a third party, the original owner or his legal representative or any person having a lien, leasehold or other legal or equitable interest in or upon such property shall have a further right to repurchase the entire amount of the property in question, by paying therefor the full amount then due for taxes and penalties due at the time of the distraint, and if the provincial treasurer has made a contract for the lease of the property, the repurchase shall be made subject to such contract: Provided, That the payment of the price of sale may, in the discretion of the purchaser, be made in installments extending over a period not to exceed twelve months, but the first installment, which shall be paid when the application for repurchase is filed, and each subsequent installment shall not be less than twenty-five per centum of the total sum due, and shall in no case be less than two pesos unless the total or balance of the sum due on all property in the name of the taxpayer which has been distrained is less than two pesos. The purchaser may occupy the property after making the first part payment, and the regular taxes on the property shall become payable in the year next following the one in which the application for repurchase was approved. Any failure on the part of the delinquent taxpayer to pay any installment on its due date shall result in the forfeiture to the provincial government of any part payment made by said taxpayer, and if the purchaser has taken possession of the property he shall forthwith surrender the same to said provincial government...

"Sec. 42... At any time during or before the sale, the taxpayer may stay all proceedings by paying the taxes and penalties to the provincial treasurer or his deputy. Otherwise, the sale shall proceed, which shall be held either at the main entrance of the municipal government building or on the site of the real property to be sold as the provincial treasurer or his deputy may determine. The payment of the price of sale may, in the discretion of the purchaser, be made in installments extending over a period not to exceed twelve months, but the first installment, which shall be paid when the sale is made, and each subsequent installment shall not be less than twenty-five per centum of the total price of sale and shall in no case be less than two pesos unless the total or balance of the sum due is less than two pesos. The purchaser may occupy the property after making the first part payment, and the regular taxes on the property shall become payable in the year next following the one in which the sale took place. Failure on the part of the purchaser to pay the total price of sale within twelve months after the date of the sale shall be sufficient cause for the cancellation of said sale, and

any part payment made shall revert to the provincial government, and if the purchaser has taken possession of the property he shall forthwith surrender the same to said provincial government. In the event that the purchaser fails to relinquish the possession of the property, the provincial treasurer or his deputy shall immediately take steps to eject therefrom all tenants or occupants thereof in conformity with the proceduro prescribed in section thirty-nine of this Act...

"Sec. 43... Within the term of one year from the date of the sale, the delinquent taxpayer or any other person in his behalf shall have the right to repurchase the property sold by paying to the provincial treasurer or his deputy the amount of taxes and penalties and the interest, at the rate of twelve per centum per annum, on the purchase price, if paid in full, or on such part thereof as may have been paid by the purchaser, and such payment shall invalidate the sale certificate issued to the purchaser, if there be any, and shall entitle the person making the same to a certificate from the provincial treasurer or his deputy stating that he has redeemed the property, and the provincial treasurer or his deputy, upon surrender by the purchaser of the certificate of sale previously issued to him, shall forthwith return to the latter the entire sum paid by him plus the interest at twelve per centum per annum herein provided for, and said property shall thereafter be free from the lien of said taxes and penalties...

"Sec. 45... The taxes and penalties to be paid by way of redemption or repurchase shall in all cases include only the original tax by virtue of the nonpayment of which the forfeiture became operative, and the penalties thereon until the date of the seizure of the property by the Government...

"Sec. 68. This Act shall take effect on its approval.

"Approved, December 5, 1932." -pp. 93-111.

No. 4061. "An Act to amend certain sections of Act Numbered Thirty-nine hundred and ninety-five, known as the Assessment Law. Be it enacted...

"Sec. 2. Section twenty-three of the same Act is hereby amended to read as follows:

"Sec. 23... The provincial treasurer shall cause notice of the dates during which the real-property tax may be paid in each municipality to be posted during the month of January of each year at the main entrance of the provincial building and of all municipal buildings and in a public and conspicuous place in each barrio, and published in the newspapers or by crier."

"Sec. 3. Section twenty-five of the same Act is hereby amended to read as follows:

"Sec. 25... When the property owner cannot pay the total of the tax due, he may make a partial payment on one parcel or more, or for part of any of them."

"Sec. 4. Section thirty of the same Act is hereby amended to read as follows:

"Sec. 30... Failure to pay the real-property tax before the expiration of the term for the payment without penalty of the same or installments thereof, shall subject the taxpayer, beginning with the first day of delinquency, to the payment, for each full month of delinquency that has expired, of a penalty of two per centum on the original amount of the tax



due, until the tax shall be fully paid, or the property escheats to the provincial government in accordance with section thirty-six of this Act: Provided, That in no case shall the total penalty exceed twenty-four per centum of the original tax due: Provided, further, That the provisions of this section shall be applicable to delinquencies in the payment of the land tax incurred prior to the approval of this Act.'

"Sec. 5. The first paragraph of section thirty-seven of the same Act is hereby amended to read as follows:

"Section 37... At any time after delinquency shall have occurred, but not later than the expiration of ninety full days from the date of the publication of the notice prescribed in the next succeeding section hereof, the owner or his legal representative or any person having a lien, leasehold, or other legal or equitable interest in or upon such property may satisfy the taxes and penalties then due and thereby redeem the property. Such redemption shall operate to divest the provincial government of its title to the property in question and to revert the same to the original owner, but where such redemption is effected by a person other than the owner, the payment shall constitute a lien upon the property and the person making payment shall be entitled to recover it from the original owner, or if he be a lessee, he may retain the amount from any rent owing from him to the owner upon the property: Provided, That the person who exercises the right of redemption shall not acquire a better title to the property than that of the person who originally declared the property before it escheated to the Government.'...

"Sec. 8. This Act shall take effect as of January first, nineteen hundred and thirty-three.

"Approved, March 1, 1933." -pp. 486-488.

### PUERTO RICO

#### Legislation Enacted - 1933 First Special Session.

Puerto Rico. Laws, statutes, etc. Acts and resolutions of the first special session of the thirteenth Legislature of Puerto Rico, 1933... August 1-14, 1933. 177 pp. San Juan, P. R. Bureau of Supplies, Printing and Transportation, 1933. Text in English and Spanish.

No. 3. "An Act granting to persons whose real property has been or may be sold at public auction by the Treasurer of Puerto Rico for the collection of taxes, excises, or quotas of any kind, a certain term for the redemption of such property; declaring a state of emergency requiring the adoption of this act, and for other purposes. Be it enacted...

"Section 1. An additional term which shall be from the taking effect of this Act until December 31, 1934, is hereby granted to all natural or artificial persons within which to redeem any real property which, as belonging to them, has been, or may be, sold at public auction by the Treasurer of Puerto Rico or by his assistants, agents or employees, for the collection of taxes, excises, or quotas of any kind, on any date prior to the taking effect of this Act, provided that such property has been awarded to the people of Puerto Rico and is in the possession thereof, and is not devoted to services of the Federal or Insular Government or of the municipalities.

"Section 2. Any heir or assignee of the person in whose name the property was sold at auction, or any person who had any right or interest in the auctioned property when it was awarded to The People of Puerto Rico, shall have a right to the redemption provided in Section 1 of this Act.

"Section 5. If the property which has been, or may be, sold at public auction by the Treasurer of Puerto Rico, or by his assistants, agents or employees for the collection of taxes, excises, or quotas of any kind has been awarded to any natural or artificial person except The People of Puerto Rico within the year prior to the taking effect of this Act, the natural or artificial person, or his heirs or assignees to whom said property may have been executed, may redeem it at any time prior to December 31, 1934...

"Section 7. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 8. It is declared that an emergency exists requiring the immediate effectiveness of this Act, and it shall, therefore, be effective from the date of its approval.

"Approved, August 16, 1933:" -pp. 16-18.

No. 10. "An Act authorizing the Treasurer of Puerto Rico to defer the payment of taxes due and pending collection on real property, or which may have been sold for taxes and may be within the legal period of redemption for the year 1932-33 and preceding years; determining the manner and conditions for such deferment; extending the term of duration of the preferred lien constituted by the taxes which are hereby deferred; authorizing the Treasurer to borrow money and providing the manner for payment of the interest and to redeem the debt contracted; providing funds for the application of this Act; and for other purposes. Be it enacted...

"Section 1. The Treasurer of Puerto Rico is hereby authorized to defer the payment of the taxes due and pending collection on real property in Puerto Rico for the year 1932-33 and preceding years, in the manner and under the conditions provided in this Act, and subject to the regulations that said Treasurer may prescribe in accordance herewith.

"Section 2. Any tax payer indebted for taxes on real property for the year 1932-33, or preceding years, may apply to the Treasurer of Puerto Rico to defer the collection of such taxes to be paid in installments in the manner prescribed in this Act; Provided, that this Act shall also be applicable to all natural or artificial persons whose properties may have been sold for nonpayment of taxes and adjudicated to The People of Puerto Rico and which may be within the legal period of redemption.

"Section 3. The Treasurer of Puerto Rico, upon application by any taxpayer, may, if he is satisfied of the apparent impossibility of the taxpayer to pay the delinquent taxes, authorize the deferment of the collection of the taxes which said taxpayer may owe on real property for the year 1932-33 and preceding years.

"The taxes so deferred shall be paid during a term of ten (10) years beginning July 1, 1934 by tenths; the installment shall become due July 1 of each year, and the first installment shall become due July 1, 1934, and the tenth installment July 1, 1944.

"Section 4. The collection of each of the tax receipts on real property the taxes on which may be deferred, shall be suspended, and the



Treasurer of Puerto Rico shall order that the amount of taxes owed on each of such real properties, not including interest, surcharges, fees for embargo proceedings, and expenditures for notices of public sale, shall be made to appear on a new receipt which shall be called receipt of deferred taxes. These receipts of deferred taxes shall be divided into ten sections, to be collected on the dates hereinbefore provided, and shall bear interest at the rate of three (3) per cent per annum counting from July 1, 1933.

"Section 5. The amount of the deferred tax receipts issued under this Act shall constitute a preferred lien on the property subject to the unpaid and deferred tax. This lien shall have preference and priority over any other lien which affects or may hereafter affect said properties, and this lien shall not be cancelled until the deferred taxes and interest thereon shall have been totally paid.

"Section 6. Any natural or artificial person who may acquire properties, whether by purchase, inheritance, donation or otherwise, which are liable for taxes which have been deferred, as provided by this Act, shall be subject to all the obligations and privileges provided by this Act.

"Section 7. It shall be optional for any taxpayer who may be covered by the provisions of this Act, to pay in advance any part of the whole amount of the deferred tax receipts before they become due.

"Section 8. It shall be an express condition for the deferment that the Treasurer may make of the delinquent taxes of a taxpayer, that the latter shall pay punctually on the dates of their respective maturity the property taxes assessed on said property after July 1, 1933, and the installments of delinquent taxes that may have been deferred. As a reward for the faithful fulfilment of the contract of deferment, the Treasurer shall divide into ten equal parts the aggregate amount that the taxpayer owes for interest, surcharges, fees for embargo proceedings, and expenses for notices of public sale, at the time of making the deferment, and shall remit the proportional amount of those corresponding to the installment or installments of the deferred debt that the taxpayer may have paid. It shall be understood for the purposes of this Act, that any taxpayer has paid punctually if he pays before December 31, 1933, the amount of the first semester of the property taxes levied for the fiscal year 1933-34...

"Section 9. If any taxpayer whose taxes have been deferred under this Act fails to pay at maturity the taxes that may have been levied for the year 1933-34 and succeeding years, as they fall due, or fails to pay the corresponding part of the receipt for taxes deferred under this Act, when it falls due, the deferred taxes shall be deemed to have become due and the Treasurer of Puerto Rico shall collect them by means of embargo proceedings as provided by the political Code, adding to the amount of the taxes deferred and unpaid, the amount for interest, surcharges, fees for embargo proceedings, and expenses for notices of public sale that the taxpayer may owe at the time of deferment, less the total amount of the taxes deferred and paid that may have been remitted by the Treasurer, as provided in Section 8 of this Act...

"Section 14. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 15. This Act, being of an urgent character, shall take effect immediately after its approval.

"Approved, August 19, 1933." -pp. 62,64,66,68.

Legislation Enacted - 1933 Fourth and Fifth Special Sessions.

Puerto Rico. Laws, statutes, etc. Acts and resolutions of the fourth and fifth special sessions of the twelfth Legislature of Puerto Rico and of the first regular session of the thirteenth Legislature of Puerto Rico... 836 pp. San Juan, P. R., Bureau of Supplies, Printing, and Transportation, 1933. (Text in English and Spanish)

No. 31. "An Act to amend section 3 of act no. 19, approved April 20, 1931, entitled 'An Act authorizing the Treasurer of Puerto Rico to accept part payments on delinquent property and income taxes, plus surcharges in accordance with section 330 of the political code and with section 59 of the income tax act no. 74, as well as payments in advance made for similar reasons on taxes due, such payments to be made by means of special internal-revenue stamps issued by the Department of Finance, and for other purposes', and for other purposes. Be it enacted...

"Section 1. Section 3 of Act No. 19 of April 20, 1931, is hereby amended to read as follows:

"Section 3. Interest at the rate of three (3) per cent a year shall be credited on each partial payment for taxes due, and interest at six (6) per cent a year shall be credited on each part payment for taxes not due. Said interest shall be liquidated when the tax to which the respective partial payments are to be applied is wholly paid."

"Section 2. Such amount as may be necessary to pay the interest earned on the sums of money paid in part payments for taxes not due, is hereby appropriated out of any funds in the Treasury of Puerto Rico not otherwise appropriated.

"Section 3. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 4. This Act, being of an urgent character, shall take effect immediately after its approval.

... "Approved, May 1, 1933." -pp. 252,254.

No. 48. "An Act authorizing the Treasurer of Puerto Rico to cancel on tax receipts such part of the taxes as corresponds to such houses or buildings as were totally destroyed by the hurricanes of September 13, 1928, and September 27, 1932, and have not been rebuilt, and for other purposes. Be it enacted...

"Section 1. The Treasurer of Puerto Rico, on request of the interested parties, is hereby authorized to cancel on tax receipts pending payment, such part of the taxes as corresponds to such houses, buildings, and other structures on rural or urban property in this Island, as were wholly destroyed by the hurricanes of September 13, 1928, and September 27, 1932, and which, on the date this Act takes effect, have not been rebuilt and are wholly unserviceable.

"Section 2. The Treasurer of Puerto Rico shall demand the necessary evidence of such total destruction, and shall verify the same by inspections made by his officials and agents.



"Section 3. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 4. This Act shall take effect ninety days after its approval.

"Approved, May 11, 1933." -pp. 306,308.

No. 50. "An Act to amend section 2 and to repeal sections 3 and 4 of act no. 41, approved May 15, 1932, entitled 'An act to cancel the taxes owed by coconut plantations for the fiscal year 1928-29; to remit in part those for the fiscal years 1929-30 and 1930-31; to defer the collection of said taxes; to appropriate funds to compensate municipalities for the cancellations made, and for other purposes,' and for other purposes. Be it enacted...

"Section 1. That section 2 of Act No. 41, approved May 15, 1932 ... is hereby amended to read as follows:

"Section 2. The Treasurer of Puerto Rico is hereby directed to cancel tax receipts pending payment for the fiscal years 1929-30, 1930-31, 1931-32, 1932-33, on all coconut plantations comprised within the area devastated by the San Ciprián hurricane of September 26, 1932, in the northern part of the Island of Puerto Rico, that is, from the town of Luquillo to the town of Dorado; Provided, That in all the fiscal years 1933-1936, the Treasurer of Puerto Rico shall cancel the second tax receipt for the second semester on said coconut plantations, as they fall due; Provided, That nothing contained in this Act shall be understood as exempting from the payment of taxes any industry or business established on any of the coconut plantations exempted by this Act until 1936."

"Section 2. That sections 3 and 4 of said Act No. 41, approved May 15, 1932, are hereby repealed.

"Section 3. All laws or parts of laws in conflict herewith are hereby repealed.

"Section 4. This Act shall take effect ninety days after its approval.

"Approved, May 11, 1933." -p. 312.

#### RHODE ISLAND

#### Legislation Enacted - 1933 Regular Session.

Rhode Island. Laws, statutes, etc., Public laws passed at the January session, 1933. 276, civ. pp. Providence. 1933.

Chapter 2032. "An Act in amendment of sections 11, 12, 13 and 14 of chapter 355 of the general laws, entitled, 'Of the Service of Executions,' as amended. It is enacted...

"Section 1. Sections 11, 12, 13 and 14 of chapter 355 of the general laws, entitled 'Of the service of Executions,' as amended by chapter 1905 of the public laws, 1932, are hereby further amended to read as follows:

"Section 11. Whenever execution is to be levied upon real estate or any interest therein, the officer charged with the service of such execution shall file with the recorder of deeds, if any, or with the town clerk or the city clerk of the town or city in which the said real estate shall be, a copy of the execution, with his doings thereon, together with a description of said real estate or interest therein to be so

levied upon, and said recorder of deeds, if any, or said town clerk or city clerk shall note upon such copy of the execution the exact time, as nearly as may be, when the same was filed in his office, and shall also enter in a book, to be kept by him for that purpose, the names of all the parties in such execution, the amount of the judgment, the time when such copy was filed in his office, and the name of the court to which and the time when such execution is returnable and shall be entitled to demand and to receive from such officer a fee of fifty cents in each case.

"Section 12. The filing of the copy of the execution with the recorder of deeds, if any, or with the town clerk or city clerk, as provided in the preceding section, shall constitute and be deemed a good and sufficient levy upon the real estate or any interest therein so described upon said copy of the execution.

"Section 13. The officer shall give public notice of said levy and of the intended sale of said real estate or interest therein under said levy by causing an advertisement thereof to be published once a week for the space of three weeks next before the time of such sale in some public newspaper published in the county where the said real estate lies and if no such public newspaper be published therein, then in some public newspaper published daily in the city of Providence, and if no person redeem said real estate or interest therein before the same shall be exposed for sale which said sale shall not be earlier than the three months after such levy, said officer shall sell the same, or so much thereof as shall be sufficient to satisfy the judgment obtained and the costs and charges, at public auction, and a deed thereof, by him given, shall vest in the purchaser all the estate, right and interest which the debtor has therein at the time said estate was attached, or in case there was no attachment, all the estate, right and interest which the debtor had at the time said levy was made, and the surplus of money that shall arise from the sale of said real estate or interest therein after satisfying the execution and the costs and charges, shall be deposited with the general treasurer for the owner thereof, and shall be liable to be attached for his other debts.

"Section 14. The officer may, for good cause, from time to time adjourn the sale of said real estate or interest there levied on, giving one week's notice thereof by publication in some public newspaper in the manner above provided."

"Section 2. This Act shall take effect July 1, 1933." -pp. 185-186.

#### SOUTH CAROLINA

#### Legislation Enacted - 1933 Regular Session.

South Carolina. Laws, statutes, etc. Acts and joint resolutions of the General Assembly ... passed at the regular session of 1933... 1185,122 pp. [Columbia, 1933]

Act 122. "An Act to amend the law relating to the payment of delinquent taxes in Highland County in installments.

Section 1. Be it enacted... It is hereby made the duty of the officer charged by law with the collection of delinquent taxes in



Richland County to determine on or before July 1st of each year after the passage of this Act the total amount of delinquent taxes and penalties against any property or taxpayer, and divide the same into eight (8) equal parts. The owner of any such property, or taxpayer, is permitted without further charges or penalties to pay such delinquent taxes in eight (8) equal successive quarterly installments, the first to become due and payable July 1st of each year in which such taxes are so divided. Should any taxpayer become in arrears more than two (2) installments the remaining unpaid installments shall immediately become due, and it shall be the duty of the officers charged with the collection thereof to proceed as provided by law for the collection of such delinquent taxes. As the installments are paid the officer to whom the same is paid shall issue his official receipt therefor and credit the oldest execution in his hands with the amount of such payment, by entering the same thereon together with the date of payment. If any such payment or payments amount to the sum due on any such execution, the execution may be delivered to the taxpayer with the proper entry thereon. If such payment or payments exceed the amount due under any such execution, the surplus shall be credited on the next oldest execution. Such officer shall also keep, adequate records in his office, showing the amount and the date of the payment of any and all installments, with the name of the taxpayer making the same.

"2... In the case of any personal property tax, should it appear to the satisfaction of the Tax Collector of Richland County, or other officer charged by law with the collection of delinquent taxes, that the extension herein authorized might reasonably bring about a loss to the County of taxes due on any such personal property for any cause whatever, he is authorized and empowered to declare that this Act shall be inoperative in any such case and to proceed with the collection of the said taxes, and if needs be, enforce the same under the power of the execution in his hands against it. Whenever at any judicial sale of real or personal property upon which there is payable any past due taxes, said real or personal property shall be bid in by, or in behalf of, any lien creditor or creditors at a price less than amount due, or the indebtedness secured by said lien, and the costs and expenses of the action and sale, said purchaser shall have the same rights as or is herein granted to the owner of such property, and any conveyance made by any officer selling the property at any judicial sale shall be subject to the lien of all past due taxes.

"3... The owner, or holder, of any mortgage, or other lien on any property on which there is due and payable delinquent taxes shall be permitted to pay such taxes in installments, as provided for in Section 1 of this Act, in order to protect such lien.

"4. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"5. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 10th day of March, 1933." -pp. 147-148.

A similar law was approved for Spartanburg County on Apr. 29. (Act. No. 278, pp. 370-372).

No. 128. An Act to eliminate tax execution fees payable to the treasurer and the sheriff of Newberry County [for delinquent taxes due or payable for any year subsequent to the year 1931.]

Effective upon approval by the Governor.

Approved Mar. 13, 1933. -p. 158.

No. 152. "An Act to provide for the collection of delinquent taxes in Georgetown County in installments over a period of five years.

"Section 1... Be it enacted... That the Sheriff of Georgetown County is authorized and directed to receive payment of delinquent taxes, assessed prior to 1932, in five equal annual installments, the first to become due and be payable at and during the same period of time that the current taxes for the year 1933 are payable, and the remaining installments shall become due and be payable at and during the period of time that the current taxes for the next four successive years, respectively, become due and are payable, so that while the installments for the respective years fall due on September 15th they may be accepted up to and on December 31st of any such year: Provided, That upon default in the payment of any installment as herein authorized or should the current tax for the year 1932 be not paid on or before June 1, 1933, or within any such period of extension as may be hereafter provided for or authorized by competent authority or should the current tax assessed for any subsequent year become in arrears or become delinquent then the remaining installments shall immediately become due, collectible and the Sheriff is authorized to proceed to enforce collection thereof under the execution in his hands and for such purpose he is clothed with the same power originally vested in him under the law and under the execution as originally directed to him. On each unpaid installment there shall be added interest thereon from October 15, 1933, at the rate of five (5%) per cent per annum from said date until paid. This interest charge shall be in addition to the penalties attached to delinquent taxes under existing provisions of law: Provided, That upon payment before sale of all unpaid yearly taxes and all unpaid annual installments of delinquent taxes which have become due as provided herein, including penalties, costs and lawful chargeable expenses in connection therewith, the balance of the delinquent taxes then remaining unpaid shall be restored to the original status provided by this Act.

"2... Any taxpayer meeting his installments as provided in Section 1 hereof is relieved of the payment of the fees on any such execution but should the tax again become delinquent under the terms of this Act the fees on any such execution shall become due and collectible along with the tax, interest and penalties as provided by law...

"4... In the event any property covered by the lien of any tax authorized to be paid in installments is sold by judicial process the unpaid installments are declared due and the official making the sale shall pay to the Sheriff from the proceeds of sale the remaining unpaid installments.

"5. That all Acts or parts of Acts inconsistent herewith are hereby repealed.

"6. This Act shall take effect upon its approval by the Governor.

"Approved the 24th day of March, 1933." -pp. 201-202.



No. 163. "An Act to provide for the payment of all delinquent taxes in five annual installments in Lee and Florence Counties.

"Section 1... Be it enacted... That all delinquent taxpayers in Lee and Florence Counties owing unpaid taxes are hereby permitted to make payment, and the Sheriff of Lee County and Tax Collector of Florence County are hereby authorized and directed to receive payment of all delinquent taxes now unpaid and when unpaid at maturity in annual installments over a period of five (5) years, payable twenty per cent annually. The first installment to be due and payable on or by January first annually and the remaining annual installments to be due and payable on or by the first day of January for the remaining four (4) years thereafter until paid in full. That upon the failure of any taxpayer to make payment of any delinquent taxes as aforesaid, or any installment thereof, the Sheriff and/or the Tax Collector is hereby authorized, required and directed to proceed to levy, advertise and sell the property of said defaulting taxpayer upon such terms and conditions as is now provided by law.

"2... That the owner and holder of any mortgage, or other lien, against the property of any delinquent taxpayer shall be permitted to make payments in installments on such property as provided for in Section 1 of this Act, and the lien of such mortgage or other lien holders shall be thereby protected.

"3...All Acts or parts of Acts inconsistent herewith are hereby repealed.

"4. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 24th day of March, 1933." -p. 217.

This act was amended on Apr. 29, 1933, to apply only to the advalorem property tax. (Act No. 267, pp. 354-355).

No. 175. "An Act to provide for the payment of certain current and certain delinquent taxes in Lexington County in installments.

"Section 1... Be it enacted... That upon all taxes levied on real and personal property, all commutation road taxes and all poll taxes assessed in Lexington County for the year 1933 and succeeding years and paid on or before the first day of November in the year in which the same are assessed there shall be allowed a discount of two (2%) per cent of the amount thereof; that upon all such taxes paid on or before the first day of December of the year in which assessed they shall be allowed a discount of one (1%) per cent of the amount thereof.

"2... All property taxes assessed in the year 1933 and in succeeding years in Lexington County may be paid in four (4) installments of not less than one-fourth (1/4) of the amount of the total taxes with penalties as follows: the first installment on or before October 15th, the second installment on or before November 15th of the year in which assessed, and the third and fourth installments on or before January 15th and March 15th, respectively, of the year succeeding the year in which assessed. Whenever any taxpayer shall elect to pay the taxes in installments as herein authorized he shall pay on or before October 15th one-fourth (1/4) of any such tax and thereafter pay the succeeding

installments as herein authorized. In the event any installment is not paid on or before its due date then the total of all the remaining installments shall become due and payable as now provided by law, and if not paid to become subject to the penalties and executions as other delinquent taxes: Provided, further, That the provisions of this Act do not apply to commutation road tax and poll taxes, except when such road and poll taxes are returned and assessed together with personal and/or real property: Provided, further, That commencing with the year 1933 all taxbooks for Lexington County shall be open by October 1st...

"4... It shall be the duty of the Treasurer, with the assistance of the Sheriff and Auditor, within thirty days after the passage of this Act to check over all executions, take out such as are determined by them to be uncollectible and mark the same nulla bona and determine the amount of taxes, fees and costs unpaid and represented by each execution in each of the school districts of the county. When they have determined the amount of delinquent taxes, fees and costs against any property or taxpayer they shall make a list thereof by townships and return all executions together with a copy of such list to the Sheriff. As used in this Act, delinquent taxes mean the taxes assessed for the year 1932 and previous years. The Sheriff is authorized and directed to receive payment of all delinquent taxes in twelve equal successive semi-annual installments, the first to become due on November 1, 1933. Installments may be received at any time during the six months next following the date upon which the installment becomes due, and if the same is paid within such six months the tax shall not lose its status as fixed under the terms of this Act. In the event that any installment is not paid within the time provided in this Act, or should the tax for the current year become delinquent, then the remaining unpaid installments shall immediately become due and be collected, and the Sheriff is authorized to proceed to enforce collection thereof under such execution, and for such purpose he is clothed with the same power as he has under the execution as originally directed to him: Provided, however, That upon payment before sale of all unpaid yearly taxes and of all unpaid semi-annual installments of delinquent taxes then due, including penalties, fees costs and lawful chargeable expenses in connection therewith, the installments maturing at a future date shall be restored to the original status provided by this Act and thereafter should any such taxpayer default in the payment of any installments or in the payment of his taxes for the current year and pay up in full, including all costs and expenses before sale, the Sheriff is authorized to withhold the sale of such property and the future installments shall again be restored to the status provided for herein: Provided, That any taxpayer may anticipate the maturity of any one or more installments, or of all of the installments, and pay the same before due: Provided, That the provisions of this Act shall not apply to any taxes on personal property unless the tax lien covers real property, nor shall it apply under the law providing for segregation of taxes when the real estate becomes discharged from the tax lien and in either event the whole or any portion of unpaid installments of taxes on personal property shall become payable and subject to collection and execution as now provided by law for delinquent taxes: Provided further, That in the event of sale in a foreclosure action involving real estate or personal property



all remaining unpaid tax installments shall immediately become due and collectible and the officer making such sale shall pay the same from the proceeds thereof: Provided, further, That if any taxpayer is about to remove from the State, or attempts, or is about to, or does dispose of his property, or the same is transferred by whatever means, and the grantee, or transferee of the same does not promptly notify the Sheriff of such transfer, and of his intention to continue the payments of the installments of taxes yet unpaid, the Sheriff is authorized, directed and empowered to forthwith levy upon, and sell such property subject to the payment of such tax executions, or installments of the same yet unpaid: Provided, however, That nothing in this Act shall be construed so as to permit the payment of road and poll taxes in installments except when such road and poll taxes are returned and assessed together with personal and/or real property. Nothing in this Act shall prevent any taxpayer from paying his taxes, whether current or delinquent, in full at any time he may elect.

"5... Whenever a tax payer has paid his current taxes, plus the annual installment of delinquent taxes due for that year, as provided in this Act, he shall be deemed to have paid all taxes legally levied against him and due at the time, for all purposes provided by law, subject to the provisions of Section 4 hereof as to acceleration of payment: Provided, further, That the lien for any unpaid taxes shall be extended for a period of ten years from the date of the payment of the last installment by any taxpayer: Provided, further, That nothing in this Act shall be construed to prevent the apportionment and segregation of taxes upon the request of any grantee or mortgagee as provided by law, and all amounts so apportioned shall be treated in conformity with the purposes and provisions of this Act: Provided, further, That this Act shall be considered as cumulative to and as an amendment of the provisions of the general tax laws now in force and effect, and as repealing only such Acts or parts of Acts as may be inconsistent with the provisions hereof...

"7. Date Effective. This Act shall take effect upon June 1, 1933.

"Approved the 24th day of March, 1933." -pp. 228-231.

No. 204. "An Act to amend Act Number 868, page 1492 of the Acts of 1932, entitled 'An Act to provide a discount on all County and local taxes paid to the County Treasurers of Lee, Marlboro, Edgefield, Colleton and Spartanburg Counties prior to maturity on a percentage basis', by striking out the word 'Colleton' wherever same appears."

Effective from date of approval by Governor.

Approved Apr. 6, 1933. -p. 264.

No. 227. "An Act to provide for the payment in installments of delinquent taxes in Saluda County under certain conditions.

"Section 1... Be it enacted... That any person, firm or corporation owning property in Saluda County, upon payment of all of 1932 taxes and one-fifth (1/5) of delinquent taxes, the remaining four-fifths (4/5) of said delinquent taxes shall be extended for one (1) year; and upon payment of current taxes and one-fifth (1/5) of delinquent taxes for each subsequent year thereafter up to and including the year 1936, no

sale under execution shall be had for delinquent taxes. The rate of interest for delinquent taxes herein authorized to be paid in installments shall be at the rate of six (6%) per cent per annum.

"2... That upon failure of any taxpayer to pay his current taxes and one-fifth (1/5) of the delinquent taxes as herein provided, it shall be mandatory upon the officer whose duty it is to collect taxes to sell all property upon which taxes have not been paid within sixty (60) days from the date of execution. Upon such officer's failure to carry out the mandatory provisions herein required, such failure shall be deemed and considered malfeasance in office and shall be subject to prosecution and removal from office upon the recommendation of one or more of the members of the Saluda County Legislative Delegation in the General Assembly.

"3... That the officer whose duty it is to collect taxes in Saluda County shall have published in three separate consecutive issues of the newspapers of the county a notice to taxpayers of this installment plan and that any taxpayer desiring to take advantage of this plan shall make it known to such officer whose duty it is to collect taxes within sixty days of the last published notice.

"4... That the owner or holder of any mortgage or other lien against the property of any delinquent taxpayer shall be permitted to make payments in installments on such property as provided for in Section 1 of this Act and the lien or such mortgage, or other lien holders shall thereby be protected.

"4-a... The provisions of this Act shall not be construed to apply to State taxes.

"5. That all Acts or parts of Acts inconsistent herewith are hereby repealed.

"6. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 14th day of April, 1933." -pp. 285-286.

No. 248. "An Act to provide for the payment of taxes in Newberry County in installments and to provide for the collection of delinquent poll, road and dog taxes in said County.

"Section 1... Be it enacted... That all persons, firms or corporations against whom taxes are assessed in Newberry County are allowed and permitted to pay the same in not exceeding three installments, the first installment to be paid on or before November 1 of the year in which the tax is due and to be not less than one-third of the total tax due for that year, the second installment on or before December 24 of the year in which payable and to be not less than one-third of the total tax due for that year, and the remaining installment, if the said tax has not been theretofore paid in full, shall consist of the balance of the tax due, on or before March 15 of the year succeeding the year in which the tax becomes due. In the event that any portion of the tax is paid subsequent to December 31 of the year in which the total tax is due, such unpaid portion shall be subject to the penalties provided for by law on delinquent taxes at the time that the same is paid. The officer authorized by law to collect taxes for Newberry County shall issue receipts to cover



such partial payments as made and shall only issue the regular tax receipt upon the payment of the last installment due on any such tax, but he shall keep a record, in a book provided for that purpose, of the name of the taxpayer, the amount paid, as well as the date of such payment...

"3. All Acts or parts of Acts inconsistent with this Act are repealed.

"4. This Act shall take effect upon its approval by the Governor.

"Approved the 27th day of April, 1933." -pp. 326-327.

No. 252. "An Act to provide for the payment of delinquent taxes in five annual installments in Fairfield County.

"Section 1... Be it enacted... That all delinquent taxpayers in Fairfield County owing unpaid taxes on June 1st, 1933, are hereby permitted to make payments, and the Sheriff of Fairfield County is hereby authorized and directed to receive payments of all delinquent taxes then unpaid, in five annual installments, payable twenty (20%) per cent annually, the first installment to be due and payable on or before the time that the taxes assessed on property in the year 1933 shall become due and payable, and succeeding installments become due in like manner. Provided, further, that the Sheriff shall accept payments quarterly, semi-annually, or annually, provided such quarterly, semi-annual or annual payments shall equal twenty (20%) per cent of the taxes due by the delinquent taxpayer. That upon the failure of any taxpayer to make payment of any delinquent taxes as aforesaid, or any installment thereof, the Sheriff is hereby authorized to proceed upon such terms and conditions as are now provided by law. That the Sheriff shall have published in three separate consecutive issues of the newspapers of the county a notice to taxpayers of this installment plan and that any taxpayer desiring to take advantage of this plan shall make it known to the Sheriff within sixty days of the last published notice.

"2... That the owner, or holder of any mortgage or other lien against the property of any delinquent taxpayer shall be permitted to make payments in installments on such property as provided for in Section 1 of this Act and the lien of such mortgage, or other lien holders shall thereby be protected.

"3... Provided, further, That the cost of execution of the Treasurer and Sheriff shall be payable on the same basis as provided by law at present, except no mileage shall be charged...

"5... This Act further provides that taxes assessed for 1933 and succeeding years may be paid in installments upon written request to the County Treasurer on or before October first of each year. The Treasurer is hereby authorized and directed to receive payments in installments the first payment becoming due and payable in the month of October. The second payment shall become due in December of that year. The third payment shall become due in January the following year and the fourth payment with penalties as provided by law, to become due by March 15th. That the Treasurer shall keep such records as prescribed by the Comptroller General of South Carolina, the cost of which is to be paid from the County's General Fund.

"5-A... The provisions of this Act shall not be construed to apply to State taxes.

"6. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"7. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 27th day of April, 1933." -pp. 330-332.

No. 256. "An Act to provide for the payment and collection of delinquent taxes in installments in Edgefield and Oconee Counties.

"Section 1.... Be it enacted... It shall be the duty of the Treasurers and auditors of Edgefield and Oconee Counties within thirty days after passage of this Act to check over all tax executions in their respective counties, take out such as may be determined by them, after thorough investigation, to be uncollectible and mark the same 'nulla bona', and determine the amount of delinquent taxes, including penalties, represented by each execution in each of the school district of said counties. When the said officers of the respective counties have determined the amount of delinquent taxes, including penalties, against any property or taxpayer in their county, they shall make a list thereof by school districts and file one copy with the treasurer, one with the auditor, and one with the sheriff of such county. As used in this Act, delinquent taxes means the uncollected taxes assessed for the year 1932 and previous years, including penalties: Provided, That in determining the amount of delinquent taxes as directed above, the treasurer and auditors shall not include any fees for either the treasurer or the sheriff. Nor shall there be allowed any commission for collecting any delinquent taxes; however, the sheriff shall be allowed the mileage now provided by law for serving executions. The Treasurer is authorized and directed to receive payment of all delinquent taxes in seven equal, successive, annual installments, the first to become due and payable at the time the current taxes for the year 1933 are payable and before execution is issued therefor, and the subsequent installments at the same time in the succeeding years. In the event that any installment is not paid within the time provided in this Act, or should the tax for the current year become delinquent, then the remaining unpaid installments shall immediately become due and collectible, and the treasurer is authorized to turn over or issue execution therefor, as the case may be, and the sheriff is authorized and directed to proceed to enforce collection thereof as now provided by law. Until any execution is actually delivered to the sheriff, the treasurer is authorized to receive payment of any installments or of current taxes; Provided, however, That upon payment to the sheriff before sale of any unpaid annual installments of delinquent taxes then due, including penalties, and of all unpaid current taxes and lawful chargeable expenses in connection with either, the installments maturing at a future date shall be restored to the original status provided by this Act: Provided, further, That any taxpayer may anticipate the maturity of any one or more installments, or of all the installments, and pay the same before due: Provided, further, that the provisions of this Act shall not apply to any taxes or personal property unless the tax lien covers real property, nor shall it apply under the law providing for segregation of taxes when the real estate becomes discharged from the tax lien, and in either event the whole or any portion



of unpaid installments of taxes on personal property shall become payable and subject to collection and execution as now provided by law for delinquent taxes: Provided, further, That in the event of sale in a foreclosure action involving real estate or personal property, all remaining unpaid tax installments shall immediately become due and collectible and the officer making such sale shall pay the same from the proceeds thereof: Provided, further, That if any taxpayer is about to remove from the State, or attempts, or is about to, or does dispose of his property, or the same is transferred by whatever means, and the grantee, or transferee of the same does not promptly notify the sheriff of such transfer, and of his intention to continue the payments of the installments of taxes yet unpaid, the sheriff is authorized, directed and empowered to forthwith levy upon and sell the property under such tax execution: Provided, however, That nothing in this Act shall be construed to permit the payment of road and poll taxes in installments except when such road and poll taxes are returned and assessed together with real property.

"2... Whenever a taxpayer has paid his current taxes, plus the annual installments of delinquent taxes due for that year, as provided in this Act, he shall be deemed to have paid all taxes legally levied against him and due for each year. Provided, That the lien for any unpaid taxes shall be extended for a period of ten years from the date of the payment of the last installment by any taxpayer: Provided, further, That nothing in this Act shall be construed to prevent the apportionment and segregation of taxes upon the request of any grantee or mortgagee as provided by law, and all taxes so segregated may be continued to be paid in installments as provided in this Act: Provided, further, That this Act shall be considered as cumulative to and as an amendment of the provisions of the general tax laws now in force and effect, and as repealing only such Acts or parts of Acts as may be inconsistent with the provisions hereof...

"4. This Act shall take effect upon approval by the Governor.

"Approved the 27th day of April, 1933." -pp. 335-337.

No. 263. "An Act to provide for the payment of delinquent taxes in installments in Marion County.

"Section 1... Be it enacted...

"It is hereby made the duty of the Tax Collector of Marion County, with the assistance of the Auditor of said County, to determine, as soon as practicable after the passage of this Act, the aggregate amount of delinquent taxes, penalties and costs which have accrued and been earned, on the several executions covering real estate, or real estate with personal property, issued by the Treasurer of Marion County, against such property or taxpayer for the year 1931 and years prior thereto, and divide the same into five equal parts. The owner of any such property, or taxpayer, shall be permitted without further charges, penalties or costs, to pay such delinquent taxes in five equal, successive, annual installments, the first installment to become due and payable on or before the 31st day of December, 1933. Should the taxpayer fail to pay any of said installments when due, or fail to pay his current taxes assessed against him by the time such installment of delinquent taxes becomes due, then the remaining unpaid installments shall immediately become due, and it shall be the duty

of the Tax Collector to proceed as provided by law for the collection of such delinquent taxes. The taxpayer shall have the right to anticipate the payment of any or all of said installments. As the said installments are paid to the Tax Collector he shall issue his official receipt therefor and credit the oldest execution in his hands with the amount of such payment by entering the same thereon, together with the date of payment. If any such payment or payments amount to the sum due on such execution, the same shall be so marked and due return made thereon. If such payment or payments exceed the amount due under any such execution, the surplus shall be credited on the next oldest execution. The Tax Collector shall keep adequate records in his office showing the amount and date of the payment of any and all installments, with the name of the taxpayer making the same. The installment payments herein provided for shall not extend to executions not covering some real property.

"2... The owner or holder of any mortgage, judgment or other lien on any property against which such execution has been issued shall be permitted to pay such delinquent taxes, penalties and costs in installments, as provided for above, in order to protect such lien.

"3. All Acts or parts of Acts inconsistent herewith are hereby repealed to the extent of such inconsistency.

"4. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 29th day of April, 1933." -pp. 348-349.

No. 264. "An Act to provide for the relief of real estate mortgagors and other judgment debtors from deficiency judgments in foreclosure to the extent of the true value of the mortgaged property, and to prescribe the procedure thereon.

"Section 1... Be it enacted... In every real estate foreclosure proceeding commenced hereafter or in which judgment or decree of sale is rendered after the approval of this Act, any defendant against whom personal judgment be taken, whether he has theretofore appeared in said action or not, may within ninety (90) days after the sale of the mortgaged property apply by verified petition to the Clerk of the Court in which the decree or order of sale was taken for an order of appraisal. Provided, That in the event that no personal judgment is asked for then the provisions of this Act shall not apply.

"2... Upon the filing of such petition and deposit with the Clerk of a sufficient sum to pay the costs of the subsequent proceedings he shall issue an order that the property be appraised at its true value as of the date of sale by three disinterested freeholders of the County in which the property is located who shall not be parties to the action or connected in business with or related by blood or marriage within the sixth degree to any such.

"3. Appointment of appraisers...

"4. Appraisers return value within 30 days...

"6... The return of the appraisers shall be filed and recorded by the Clerk as a judgment of the Court and be subject to appeal as herein-after provided. If the value returned after deduction therefrom of the amount of the price at which the property was sold under direction of the Court, be equal to or exceed the amount of the deficiency remaining



upon the judgment after application of the net proceeds of sale, the said judgment shall be thereupon extinguished and cancelled of record by the Clerk, and if such returned value, after deduction of the amount of the sale price, be less than the said deficiency the latter shall be abated and deemed paid, pro tanto, and be thereafter enforceable for only the remainder, the amount of which remainder will be determined by the Clerk and stated in a proper order from which any party may appeal within ten days after notice of filing thereof to the court or any Judge thereof in accord with the procedure prescribed in the next succeeding Section hereof.

"7... The petitioner or the judgment creditor may appeal from the return of the appraisers upon notice stating the ground of such appeal served upon the other party within ten days after notice of the filing of the Return, such appeal being to the Court having jurisdiction of the action or any judge thereof, who shall hear the appeal without a jury in open court or at chambers upon affidavits or oral testimony as he deem advisable. Such Court may confirm the return or order a new appraisal upon such terms as he may deem equitable, and an appeal from his order or decree shall lie as in other equity cases.

"8... The provisions of this Act, which is intended to affect the remedy of foreclosure, shall apply to the foreclosure of all real estate mortgages now existing and those hereafter executed, but if held invalid by a Court of competent jurisdiction as to the former, they shall nevertheless be fully applicable to the latter, but unless the petition required by Section 1 hereof be filed within the time prescribed, no deficiency judgment shall be affected hereby and such time shall not be enlarged or extended except by a written consent of the judgment creditor...

"10. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"11. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 2nd day of May, 1933." -pp. 350-352.

No. 266. "An Act to provide for the collection of delinquent taxes in Darlington County in installments over a period of ten (10) years; to provide the manner of collection, the interest and penalties thereon; and to provide certain conditions under which payments by installments shall not be applicable.

"Section 1... Be it enacted... That all delinquent tax payers in Darlington County are hereby permitted to make payment to the Treasurer of said County, and the said Treasurer is hereby authorized, empowered and directed to receive payment of all delinquent taxes now unpaid, assessed prior to 1932, in annual installments over a period of ten (10) years, payable ten (10 per cent) per cent annually. The first installment to be due on or by October 15th, 1933, and the remaining annual installment to be due and payable on or by the 15th day of October for the remaining nine years thereafter, until paid in full. Provided, That no delinquent taxpayer shall be allowed to pay his or her delinquent taxes in installments as herein provided, unless the said delinquent tax payer shall pay in full his or her 1932 taxes, and each year thereafter pay his or her taxes for the previous year.

"2... All fees on tax executions prior to 1932 shall be cancelled when any delinquent tax payer shall have complied with the conditions of this Act. Upon the failure of any tax payer to make payment of any delinquent taxes as aforesaid, or any installment thereof, the Sheriff or tax collector is hereby authorized, empowered and directed to proceed to levy upon, advertise and sell the property of said defaulting tax payer upon such terms and conditions as is now provided by law. Interest shall be charged and collected upon all delinquent taxes prior to 1932 at 5 per cent from and after October 15, 1933, and annually thereafter upon all installments, until all of said installments are paid. The said penalties shall be 5 per cent in addition to the 7 per cent now assessed by law, the same to be assessed on March 1st, at same time the 7 per cent penalty is assessed. When there shall be a change in the ownership of said property by sale or otherwise all of said delinquent taxes shall become due and payable at once.

"3. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"4. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 29th day of April, 1933."-pp. 353-354.

No. 267. See note under Act No. 163.

No. 268. "An Act to repeal the provisions of an Act entitled 'An Act to provide a discount on all county and local taxes paid to the county treasurers of Lee, Marlboro, Edgefield, Colleton and Spartanburg Counties prior to maturity on a percentage basis,' approved April 6, 1932 insofar as the the same relates to Spartanburg County."

Effective upon approval by the Governor.

Approved Apr. 29, 1933. -p. 355.

No. 272. "An Act to authorize, empower and direct the treasurer of Darlington County to hold all tax executions of tax payers of said county until October 15th of each year; and to provide for the said treasurer to make collections of said taxes until said date."

Effective upon approval by the Governor.

Approved Apr. 29, 1933. -pp. 358-359.

No. 278. See note under Act No. 120.

No. 285. "An Act to provide a discount on all taxes except the state property levy paid to the county treasurers of Greenville and Oconee Counties prior to maturity on a percentage basis.

"Section 1... Be it enacted... That all persons, firm or corporations against whom taxes are assessed in Greenville and Oconee Counties shall be allowed a discount if paid within the year in which they are assessed, on or before the following dates upon a percentage basis as follows: On or by October 15 of each year a discount of three per cent; on or by November 15 of each year a discount of two per cent; on or by December 15 of each year a discount of one per cent; Provided, That nothing in



this Act shall be construed, interpreted or have the effect of reducing the amount of State taxes paid into the State Treasury under the State property levy, upon which the discount shall not be allowed.

"2. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"3. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 5th day of May, 1933." -p. 390.

No. 300. "An Act to provide for returns for taxation, to promote and encourage the early payment thereof, to provide for the payment of delinquent taxes and taxes assessed for the year 1933 and succeeding years in installments in Allendale County.

"Section 1.... Be it enacted... Commencing with the year 1933 and continuing thereafter, in Allendale County, all returns of real and personal property for purposes of taxation which are now required to be made on or before the 1st day of March, and all returns for purposes of commutation road taxes and poll taxes, shall be made on or before the 15th day of February, and if not so made all penalties thereon as now provided for shall attach.

"2.... That upon all taxes levied on real and personal property, all commutation road taxes and all poll taxes assessed for the year 1933 and succeeding years and paid on or before the first day of October of the year in which the same are assessed, there shall be allowed a discount of two (2 per cent) per cent, of the amount thereof; that upon all such taxes paid on or before the first day of November of the year in which assessed, there shall be allowed a discount of one (1 per cent) per cent, of the amount thereof.

"3.... The commutation road tax, poll tax and all property taxes assessed in the year 1933 and in succeeding years may be paid in four (4) installments of not less than one-fourth ( $1/4$ ) of the amount of the total taxes without penalties, as follows: The first installment on or before September 15th, the second installment on or before November 15th of the year in which assessed and the third and fourth installments on or before January 15th and March 15th, respectively, of the year succeeding the year in which assessed. Whenever any taxpayer shall elect to pay his taxes in installments, as herein authorized, he shall pay on or before September 15th one-fourth ( $1/4$ ) or more of any such tax, and, thereafter, pay the succeeding installments as herein authorized. In the event that any installment is not paid on or before its due date, then the total of all the remaining installments shall become due and payable as now provided by law, and if not paid then, to become subject to the penalties and executions as other delinquent taxes: Provided, Further, That the provisions of this Section shall not apply to any taxes when any one installment amounts to three (\$3.00) dollars or less: Provided, That out of the first installment paid the poll tax and commutation road tax due shall be paid and credited in full: Provided, Further, That commencing with the year 1933, all tax books shall be opened by September first...

"5... It shall be the duty of the said Treasurer with the assistance of the Auditor of said County to determine the amount of delinquent taxes now in or subject to execution and all costs due and unpaid, and

when he shall have determined the total amount of any such delinquent taxes and costs against any property or taxpayer he shall divided the same into ten (10) equal parts and thereupon any such taxpayer shall be allowed the privilege of paying the same in ten (10) equal successive annual installments, the first installment to become due and payable at the same time that the taxes assessed on property in the year 1933 shall become due and payable, and the succeeding installments shall become due in like manner, and in the event that any installment is not paid when due, the remaining unpaid installments shall become due and the same shall be subject to the penalties and execution as now provided by law for the taxes assessed and not paid for in the year in which the installment matures; or in the event that the taxes for any current year are not paid when due and go into execution, then the remaining unpaid installments shall likewise become due and collectible and subject to the same penalties and process of execution as provided for the current tax. The provisions of this Section shall not apply to taxes on personal property unless the tax lien covers real property; also in the event that under the law providing for segregation of taxes the real estate becomes discharged from the tax lien, then the whole or any portion of the unpaid installments of the taxes on the personal property shall become payable and subject to collection and execution as now provided by law for a delinquent tax: Provided, However, in the event of sale in a foreclosure action involving real estate or personal property, all remaining unpaid tax installments shall immediately become due and collectible, and the officer making such sale shall pay the same from the proceeds thereof.

"6... This Act shall apply only to Allendale County.

"7. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"8. This Act shall take effect July 1st, 1933.

"Approved the 8th day of May, 1933." -pp. 423-425.

A similar Act for Bamberg County was approved May 8 (Act No. 306, pp. 430-433).

No. 306. See note under Act No. 300.

No. 333. "An Act to provide for the determination and refunding of delinquent taxes in Greenwood County and the payment of the same in annual installments; and to provide a method of crediting the payments so collected to the purposes for which the original levies were made; and to facilitate the collection of current taxes.

"Section 1. Settlement by Greenwood County sheriff for collections on tax executions...

"2. Check uncollected executions - Determine taxes due...

"3... Upon setting up the book or books heretofore provided, which shall be inclusive of any executions issued by the Treasurer for the year 1932, and upon written notice to the Sheriff by any person interested therein, the Sheriff of Greenwood County shall advise such taxpayer or other person interested of the aggregate amount of such executions in his hands, together with the penalties and costs thereon, and the amount due thereon shall be receivable and payable in ten (10) equal, annual installments, subject to the conditions hereinafter provided.



"4... In setting up his books, the Sheriff shall add to the installment for taxes due on real estate to become due and payable for the first three years of such installment period, one-third ( $1/3$ ) of the personal property, road and poll tax assessed against any taxpayer for each of the first three (3) years of such installment period, so that the road, poll and personal property taxes shall be collected and paid during the first three (3) years of the installment period herein provided, together with the costs and penalties thereon; Provided, however, That nothing herein contained shall prevent the Sheriff of Greenwood County from collecting any poll or road tax, promptly upon the issuance of execution therefor, where such taxpayer owns no property, but the Sheriff is directed to make prompt collection thereof upon receipt of executions therefor from the Treasurer; And provided further, That if any taxpayer is about to remove from the State, or attempts, or is about to, or does dispose of his property, or the same is transferred by whatever means, and the grantee, or transferee of the same does not promptly notify the Sheriff of such transfer, and of his intention to continue the payments of the installments of taxes yet unpaid, the Sheriff is authorized, directed and empowered to forthwith levy upon, and sell such property subject to the payment of such tax execution, or installments of the same yet unpaid.

"5... The Sheriff for Greenwood County is hereby directed to receive and accept payment of tax executions in his hands in ten (10) equal annual installments, provided, that where a taxpayer owns real estate, the executions for taxes on personal property, poll and road taxes, shall be collected with the first three annual installments of the aggregate of such executions in three equal sums, which shall be in addition to the annual installment: Provided, That if such taxpayer owns no real estate, then the executions against personal property shall be collected in three (3) annual installments; Provided, further, That the Sheriff shall not receive or accept any installments unless and until such taxpayer shall exhibit to the Sheriff his tax receipt in full for all taxes assessed against such taxpayer for the current year, commencing with the taxes collectible for the year 1933, and upon failure of any taxpayer to pay his tax before execution for any year, the Sheriff shall within sixty (60) days thereafter, levy upon and advertise for sale the property of such taxpayer, for the satisfaction of the execution for such current year, and for any unpaid installments which may be due...

"8... Whenever a taxpayer has paid his current taxes, plus the annual installment of delinquent taxes due for that year, as provided in this Act, he shall be deemed to have paid all taxes legally levied against him and due at the time, for all purposes provided by law, subject to the provisions of Section 4 hereof as to acceleration of payment: Provided, however, That the lien for any unpaid taxes shall be extended for a period of ten years from the date of the payment of the last installment by any taxpayer.

"9... Nothing in this Act shall be construed to prevent the apportionment and segregation of taxes upon the request of any grantee or mortgagee as provided by law, and all amounts so apportioned shall be treated in conformity with the purposes and provisions of this Act...

"12... This Act shall be considered as cumulative to and as an amendment of the provisions of the general tax laws now in force and

effect, and as to the law. Only such acts or parts of acts as may be inconsistent with the provisions hereof; and also if any provisions of this Act be adjudged invalid or unconstitutional this shall not affect the remainder or remaining provisions of this Act.

"13... All Acts or parts of Acts inconsistent herewith are hereby repealed.

"14... This Act shall take effect upon the first day of July, 1933.

"Approved the 15th day of May, 1933." -pp. 462-463.

No. 338. "An Act to provide for the payment of all delinquent taxes in Kershaw County in ten annual installments.

"Section 1. Settlement by Kershaw County sheriff for Collections on Tax Executions...

"2... It shall be the duty of the Treasurer, with the assistance of the Sheriff and Auditor, within thirty days after the passage of this Act to check over all executions, take out such as are determined by them to be uncollectible and mark the same nulla bona and determine the amount of taxes, and the 7 per cent penalty, without costs or fees, unpaid and represented by each execution in each of the school districts of the county. When they have determined the amount of delinquent taxes, and the 7 per cent penalty, without costs or fees, against any property or taxpayer they shall make a list thereof by school districts and keep same on file in the Treasurer's office. As used in this Act 'delinquent taxes' mean the taxes assessed for the year 1932 and previous years. The County Treasurer is authorized and directed to divide delinquent taxes into ten (10) annual installments, and to permit the payment of same over a period of ten years, and no fees or costs shall be collected for execution on taxes now delinquent until and unless such taxes are hereafter put into execution under the terms of this Act: Provided, He shall permit the payment of each year's installment in quarterly payments, the first quarterly payment to become due and payable on or before the first day of September, 1933. If, however, such taxpayer should fail to pay the quarterly payments as they become due during any one calendar year, he shall not lose his status under this Act, but if he pays an amount during any one calendar year equal to one-tenth of all delinquent taxes he shall be deemed to have complied with the terms of this Act. If any taxpayer should fail to pay any current taxes due before the date at which said taxes may go into execution under the law as it may then exist, or any annual installment of delinquent taxes on or before the date of execution for current taxes, all delinquent taxes shall immediately become due and payable and subject to execution. Provided, Further, That the provisions of this Act shall not apply to any taxes on personal property unless the tax lien covers real property, nor shall it apply under the law providing for segregation of taxes when the real estate becomes discharged from the tax lien, and in either event the whole or any portion of unpaid installments of taxes on personal property shall become payable and subject to collection and execution as now provided by law for delinquent taxes. Provided, Further, That in the event of sale in foreclosure action involving real estate or personal property, all remaining unpaid tax installments shall immediately become due and collectible, and the officer making such sale shall pay the same from the proceeds thereof; Provided, Further, That if any taxpayer is about to remove from



the state, or attempts, or is about to, or does dispose of his property, or the same is transferred by whatever means, and the grantee or transferee of the same does not properly notify the sheriff of such transfer, and of his intention to continue the payments of the installments of taxes yet unpaid, the sheriff is authorized, directed and empowered to forthwith levy upon and sell such property subject to the payment of such tax execution or installments thereof; Provided, Further, That nothing in this Act shall be construed so as to permit the payment of road and poll taxes in installments except when such road and poll taxes are returned and assessed together with personal or real property. Nothing in this Act shall prevent the taxpayer from paying his taxes, whether current or delinquent, in full at any time.

"3.... That the lien for any unpaid taxes shall be extended for a period of ten years from the date of the payment of the last installment by the taxpayer. This Act shall be considered as cumulative to and as an amendment of the provisions of the general law now in force and effect, and as repealing only such acts or parts of acts as may be inconsistent with the provisions hereof. And the provisions of this Act shall be administered under the direction of the Comptroller General and all books and records and other expenses shall be paid from the general fund of Kershaw County...

"4. This Act shall take effect upon its approval by the Governor.

"Approved the 15th day of May, 1933." -pp. 470-472.

No. 339. "An Act to provide for returns for taxation in Colleton County; for the payment of taxes in installments; promote and encourage the early payment thereof, and to aid in the collection of said taxes; and also to amend Act No. 868, approved the 6th day of April, 1932, by striking therefrom the word 'collection', and to provide for the segregation and collection of poll and/or road taxes in said county.

"Section 1... Be it enacted... Commencing with the year 1934 and continuing from year to year thereafter, all returns of real and personal property for purposes of tax action in Colleton County which are now required to be made on or before the 20th of March, and all returns for purposes of commutation road taxes and poll taxes, shall be made on or before the 20th day of February, and if not so made all penalties thereon as now provided for shall attach. The Treasurer's books for payment of real and personal property taxes shall be opened on September 1st.

"2... Commencing with the year 1933, and continuing from year to year thereafter, all taxes levied on real and personal property in Colleton County may be paid in four installments as follows: one-fourth (1/4) of said taxes on or before September 30th; one-fourth (1/4) of said taxes on or before October 31st; one-fourth (1/4) of said taxes on or before November 30th; one-fourth (1/4) of said taxes on or before December 31st. Taxpayers shall have the privilege of anticipating the payment of any or all of said installments. Any installment which may not be paid during the period provided therefor shall become a part of, and be payable along with the next succeeding installment.

"3... On all of such taxes remaining unpaid on January 1st, the same penalties shall attach as are now, or which may be hereafter provided by law...

"5... This Act shall be considered as cumulative to and as an amendment of the provisions of the general tax laws now in force and effect. If any provisions of this Act be adjudged invalid or unconstitutional this shall not affect the remainder or remaining provisions of this Act...

"7... Act No. 868, approved the 6th day of April, 1932, 37 statutes at large at page 1482 is hereby amended by striking therefrom the word 'Colleton.'

"8. All Acts or parts of Acts inconsistent herewith are hereby repealed to the extent of such inconsistency.

"9. This Act shall take effect upon its approval by the Governor.

"Approved the 15th day of May, 1933." -pp. 472-475.

No. 341. "An Act to provide for returns for taxation to promote and encourage the early payment thereof, to provide for the payment of delinquent taxes and taxes assessed for the year 1933 and succeeding years in installments in Aiken County.

"Section 1... Be it enacted... Commencing with the year 1933 and continuing thereafter, in Aiken County, all returns of real and personal property for purposes of taxation which are now required to be made on or before the 15th day of March, and all returns for purposes of commutation road taxes and poll taxes, shall be made on or before the 15th day of February, and if not so made all penalties thereon as now provided for shall attach.

"2... That upon all taxes levied on real and personal property, all commutation road taxes and all poll taxes assessed for the year 1933 and succeeding years and paid on or before the first day of October of the year in which the same are assessed, there shall be allowed a discount of two (2 per cent) per cent of the amount thereof, that upon all such taxes paid on or before the first day of November of the year in which assessed, there shall be allowed a discount of one (1 per cent) per cent of the amount thereof.

"3... The commutation road tax, poll tax and all property taxes assessed in the year 1933, and in succeeding years may be paid in three installments of not less than one-third of the total amount of taxes without penalties, as follows: The first installment on or before October 15th, the second installment on or before January 15th and the third installment on or before March 15th of the year succeeding the year in which assessed. Whenever any taxpayer shall elect to pay his taxes in installments, as herein authorized, he shall pay on or before October 15th one-third ( $1/3$ ) or more of any such tax, and thereafter, pay the succeeding installments as herein authorized. In the event that any installment is not paid on or before its due date, then the total of all the remaining installments shall become due and payable as now provided by law, and if not paid then, to become subject to the penalties and executions as other delinquent taxes: Provided, further, That the provisions of this Section shall not apply to any taxes when any one installment amounts to three (\$3.00) dollars or less: Provided, That out of the first installment paid the poll tax and commutation road tax due shall be paid and credited in full: Provided, further, That commencing with the year 1933, all tax books shall be opened by October first...



"5... It shall be the duty of the said Treasurer with the assistance of the Auditor of said County to determine the amount of delinquent taxes now in or subject to execution and all costs due and unpaid, and when he shall have determined the total amount of any such delinquent taxes and costs against any property or taxpayer he shall divide the same into five (5) equal parts and thereupon any such taxpayer shall be allowed the privilege of paying the same in five (5) equal successive annual installments, the first installment to become due and payable at the same time that the taxes assessed on property in the year 1933 shall become due and payable, and the succeeding installments shall become due in like manner, and in the event that any installment is not paid when due, the remaining unpaid installments shall become due, and the same shall be subject to the penalties and executions as provided by law for the taxes assessed and not paid for in which the installments matured; or in the event that the taxes for any current year are not paid when due and go into execution, then the remaining unpaid installments shall likewise become due and collectible and subject to the same penalties and processes of execution as provided for the current tax.

"The provisions of this section shall not apply to taxes on personal property unless the tax lien covers real property; also in the event that under the law providing for segregation of taxes the real estate becomes discharged from the tax lien, then the whole or any portion of the unpaid installments of the taxes on the personal property shall become payable and subject to collection and execution as now provided by law for a delinquent tax: Provided, however, in the event of sale in a foreclosure action involving real estate or personal property, all remaining unpaid tax installments shall immediately become due and collectible, and the officer making such sale shall pay the same from the proceeds thereof; Provided, further, That no additional expense for books, receipts or other records made necessary by this Act shall be borne by the State: Provided, further, That any discount on the State's portions of the taxes collected shall be absorbed by the County of Aiken...

"5-D... This Act shall not apply to 1932 taxes.

"6... This Act shall apply only to Aiken County.

"7... All Acts or parts of Acts inconsistent herewith are hereby repealed.

"8... This Act shall take effect July 1, 1933.

"Approved the 15th day of May, 1933." -pp. 475-478.

No. 358. "An Act to provide for returns for taxation; to promote and encourage the early payment thereof, to provide for the payment of delinquent taxes and taxes assessed for the year 1933 and succeeding years in installments in Beaufort County; and also to amend Act No. 703 approved the 21st day of March, 1932, by striking therefrom the word 'Beaufort.'

"Section 1... Be it enacted... Commencing with the year 1933 and continuing thereafter, in Beaufort County, all returns of real and personal property for purposes of taxation which are now required to be made on or before the 1st day of March, and all returns for purposes of commutation road taxes and poll taxes, shall be made on or before the 20th day of February, and if not so made all penalties thereon as now provided for shall attach.

"2... The commutation road tax, poll tax and all property taxes assessed in the year 1933 and in succeeding years may be paid in four (4) installments of not less than one-fourth ( $1/4$ ) of the amount of the total taxes without penalties, as follows: The first installment on or before October 1st, the second installment on or before November 15th of the year in which assessed and the third and fourth installments on or before January 15th and March 15th, respectively, of the year succeeding the year in which assessed. Whomever any taxpayer shall elect to pay his taxes in installments, as herein authorized, he shall pay on or before October 1st one-fourth ( $1/4$ ) or more of any such tax, and, thereafter, pay the succeeding installments as herein authorized. In the event that any installment is not paid on or before its due date, then the total of all the remaining installments shall become due and payable as now provided by law, and if not paid then, to become subject to the penalties and executions as other delinquent taxes: Provided, further, That the provisions of this Section shall not apply to any taxes when any one installment amounts to less than Five (\$5.00) Dollars: Provided, That out of the first installment paid the poll tax and commutation road tax due shall be paid and credited in full: Provided, further, That commencing with the year 1933, all tax books shall be opened by October first: Provided, further, That no additional expense for books, receipts or other records made necessary by this Act shall be borne by the State: Provided, further, That any discount on the State's portion of the taxes collected shall be absorbed by the County of Beaufort.

"3... That Act No. 703, approved the 21st day of March, 1932, 37 Statutes at Large, Page 1267, is hereby amended by striking therefrom the word 'Beaufort.'

"4... This Act shall apply only to Beaufort County.

"5... All Acts or parts of Act, inconsistent herewith are hereby repealed.

"6... This Act shall take effect July 1, 1933.

"Approved the 16th day of May, 1933." -pp. 499-500.

No. 366. "An Act to amend an Act entitled 'An Act to regulate judicial sales of real estate,' etc., designated as Act No. 877, of the Acts of 1932, as approved on the 11th day of April, 1932, by definitizing the time for closing the bidding, by excepting foreclosure sales where no personal or deficiency judgment is sought, and by fixing the fees and charges of sales officers."

Effective upon approval by the Governor.

Approved May 16, 1933. -pp. 511-513.

No. 377. "An Act to provide for returns for taxation, to promote and encourage the early payment thereof, to provide for the payment of delinquent taxes and taxes assessed for the year 1933 and succeeding years in installments in Marlboro County.

"Section 1... Be it enacted... Commencing with the year 1933 and continuing thereafter, in Marlboro County, all returns of real and personal property for purposes of taxation which are now required to be made on or before the 1st day of March, and all returns for poll taxes, shall be



made on or before the 15th day of February, and if not so made all penalties thereon as now provided for shall attach.

"2... That upon all taxes levied on real and personal property, and all poll taxes assessed for the year 1933 and succeeding years and paid on or before the first day of October of the year in which the same are assessed, there shall be allowed a discount of three (3 per cent) of the amount thereof; that upon all such taxes paid on or before the first day of November of the year in which assessed, there shall be allowed a discount of two (2 per cent) per cent of the amount thereof; that upon all taxes paid on or before the first day of December of the year in which assessed, there shall be allowed a discount of one (1 per cent) per cent of the amount thereof; Provided, That the County Treasurer of Marlboro County shall remit to the State Treasurer the full amount of State taxes, the discounts to be absorbed by the County.

"3... The poll tax and all property taxes assessed in the year 1933 and in succeeding years may be paid in four (4) installments of not less than one-fourth ( $1/4$ ) of the amount of the total taxes without penalties, as follows: The first installment on or before September 15th, the second installment on or before November 15th of the year in which assessed, and the third and fourth installments on or before January 15th and March 15th, respectively, of the year succeeding the year in which assessed. Whenever any taxpayer shall elect to pay his taxes in installments, as herein authorized, he shall pay on or before September 15th one-fourth ( $1/4$ ) or more of any such tax, and, thereafter, pay the succeeding installments as herein authorized, in the event that any installment is not paid on or before its due date, then the total of all the remaining installments shall become due and payable as now provided by law, and if not paid then, shall become subject to the penalties and executions as other delinquent taxes; Provided, further, That the provisions of this Section shall not apply to any taxes when any one installment amounts to three (\$3.00) dollars or less: Provided, That out of the first installment paid the poll tax shall be paid and credited in full: Provided, further, That commencing with the year 1933, all tax books shall be opened by September first.

"4... That immediately after June 1, 1933, the Tax Collector of Marlboro County and the Treasurer of Marlboro County shall determine the amount of delinquent taxes now in or subject to execution and all costs and penalties due and unpaid, including taxes assessed for the year 1932, and when they shall have determined the total amount of such delinquent taxes, and costs and penalties against any property, or taxpayer, they shall divide the same into six (6) equal parts, computing simple interest thereon at the rate of six (6) per cent per annum upon one part for one year beginning June 1, 1933; upon a second part interest for two years; upon a third part interest for three years; upon a fourth part interest for four years; upon a fifth part interest for five years and upon a sixth part interest for six years. The total of the parts, with interest, shall then be added together and said total shall then be divided into six (6) equal parts, and thereupon any such taxpayer shall be allowed the privilege of paying the same in six (6) equal successive annual installments, the first installment to become due and payable on December 1, 1933, and the succeeding installments shall become due in a like manner on the same day in each year, and in the

event that any installment is not paid when due, the remaining unpaid installments shall become due and the same shall be subject to the penalties and executions as provided by law for taxes assessed and not paid in year in which the installment matures; or in the event that the taxes for any current year are not paid on or before March 15th of the succeeding year, then the remaining unpaid installments shall likewise become due and collectible, and subject to the same penalties and processes of execution as provided for the current taxes.

"The provisions of this Section shall not apply to taxes on personal property unless the tax lien covers real property; also in the event that under the law providing for segregation of taxes the real estate becomes discharged from the tax lien, then the whole or any part of the unpaid installments of the taxes on the personal property shall become payable and subject to collection and execution as now provided by law for a delinquent tax: Provided, however, In the event of sale in a foreclosure action involving real estate or personal property, all remaining unpaid tax installments shall immediately become due and collectible, and the officer making such sale shall pay the same from the proceeds thereof.

"4-b... Upon the payment in full of any delinquent taxes before they become due under the terms of this Act, interest shall be added only to the date of payment. Any one paying all delinquent taxes in any school district in full by December 1, 1933, shall be relieved of all interest and entitled to a five per cent discount thereon in addition, except taxes for the year 1932 which must be paid in full with interest to entitle one to said discount and waiver of interest on taxes for previous years.

"4-c... Any one desiring to pay taxes due by another and be protected as to the lien thereof may, with the written consent of the owner, cause the Tax Collector of the County to issue his receipt for such delinquent taxes, hereunder in his hands for collection, and write thereon and sign a transfer of the receipt to the party paying the taxes due. Thereupon such person shall have and retain the original lien for taxes; but such original lien shall be subject to all taxes thereafter accruing against the property. For the due protection of subsequent purchasers the Tax Collector for the County shall make proper entry on the tax duplicate; and the books in the office of the Treasurer shall be so arranged as to give accurate information to all interested persons.

"5... This Act shall apply only to Marlboro County.

"6... All Acts or parts of Acts inconsistent herewith are hereby repealed only insofar as they relate to Marlboro County.

"Approved the 16th day of May, 1933." -pp. 522-525.

No. 385. "An Act to Provide for the payment of delinquent taxes in installments in Colleton County, and to permit the re-purchase of real estate in installments from the Forfeited Land Commission of said County.

"Section 1... Be it enacted... It is hereby made the duty of the Sheriff of Colleton County, with the assistance of the Auditor of said County, to determine immediately after the passage of this Act the aggregate amount of delinquent taxes and penalties, and separately the amount of costs which have accrued and been earned, on the several executions covering real estate, or real estate with personal property, issued by the Treasurer



of Colleton County against such property or taxpayer for the year 1931 and years prior thereto, and divide the taxes and penalties into five (5) equal parts and the costs into two (2) equal parts. The owner of any such property, or taxpayer, shall be permitted without further charges, penalties, or costs, to pay such delinquent taxes with penalties in five (5) equal, successive, annual installments, the first installment to become due and payable the first day of January, 1934, provided there be also added to, and paid with, the first two installments one portion each of said costs. Should the taxpayer fail to pay said installments when due, then the remaining unpaid installments shall immediately become due, and it shall be the duty of the Sheriff to proceed as provided by law for the collection of such delinquent taxes, penalties and costs. The taxpayer shall have the right to anticipate the payment of any or all of said installments. As the said installments are paid to the Sheriff he shall issue his official receipt therefor and credit the oldest execution in his hands with the amount of such payment by entering the same thereon together with the date of payment. If any such payment or payments amount to the sum due on such execution, the same shall be so marked and due return made thereon. If such payment or payments exceed the amount due under any such execution, the surplus shall be credited on the next oldest execution. The Sheriff shall keep adequate records in his office showing the amount and date of the payment of any and all installments, with the name of the taxpayer making the same. The installments payments herein provided for shall not extend to executions not covering some real property. The payment of delinquent taxes in installments as herein provided shall apply also to any items due by taxpayers where sales of real estate have been held and the land bid in by the Forfeited Land Commission but no deed delivered to it, and not already re-sold by the Forfeited Land Commission. The sheriff shall not deliver any title deed to the County Forfeited Land Commission until the defaulting taxpayer has failed to pay the first or any succeeding installment as herein provided. In the cases of tax sales of real estate to others than the Forfeited Land Commission where no deed has been delivered, the taxes for which the sale was made may be paid by the defaulting taxpayer, in the same manner of installments as herein-above provided for delinquent taxes and the Sheriff shall pay to the parties who have complied with bids any monies paid in installments already paid to said purchaser, Provided, further, That where deed to real estate has been delivered to the Forfeited Land Commission, the defaulting taxpayer shall have the right and privilege of re-purchasing the said real estate, if still owned by the said commission, by paying to the said commission the full amount of the taxes, penalties and costs for which sold, in installments, in the amount and at the time and in the manner above provided for delinquent taxes still under execution: Provided, the first installment should be paid on or before January 1st, 1934, and Provided, that failure to pay any installment when due shall work a forfeiture in the right to so re-purchase in installments. Provided, further, that in all cases under this section the payment of any or all of said installments may be anticipated.

"2... No execution shall be issued for 1933 taxes until after July 1st, 1933, and in all cases where any such defaulting taxpayer shall on

or before July 1st, 1933, pay at least one-fourth ( $1/4$ ) of said taxes with a penalty of two (2%) per cent, no execution shall be issued against such defaulting taxpayer so paying until the fifteenth day of October, 1933, at which time a further penalty of five (5%) per cent shall be added on the balance of taxes due. Between July 1st and October 15th, such defaulting taxpayer so paying shall have the right and privilege of paying the remainder of said taxes with penalties in installments, at such times as he may desire, in multiples of one-fourth ( $1/4$ ) of the amount of taxes and penalties. On all executions which may be issued for said 1932 taxes no costs or mileage prior to advertisement and sale shall be added except fifty (50) cents thereon to the Treasurer and fifty (50) cents thereon to the Sheriff: Provided, however, That delinquent taxpayers in order to secure the benefit of the installment payments provided for in this section shall pay all State taxes prior to July first, 1933, which State taxes shall be a part of the  $1/4$  installment payable July first.

"3... The Owner or holder of any mortgage, judgment or other lien on any property covered by delinquent taxes shall be permitted to pay such delinquent taxes, penalties and costs in full or in installments provided for above in order to protect such lien.

"5... All Act or parts of Acts inconsistent herewith are hereby repealed to the extent of such inconsistency.

"6... This Act shall take effect immediately upon its approval by the Governor.

"Approved the 19th day of May 1933." -pp. 532-535.

No. 388. "An Act to provide for the redemption of real estate now owned or hereafter purchased by or in behalf of the Forfeited Land Commission of Clarendon County by the payment of the delinquent taxes assessed against such real estate in six annual installments upon certain terms and conditions and to prescribe the duties of the officers of said County with respect thereto; and to provide for the payment of tax executions now in the hands of the Sheriff in installments under certain conditions.

"Section 1... Be it enacted... In all cases in Clarendon County where real estate has been sold, or may hereafter be sold, under tax executions, and bid in by or in behalf of the Forfeited Land Commission of said county and the year of redemption, now provided by law, shall have elapsed, without the sale or other disposition of said real estate by said Commission or the County Board of Commissioners, the former owner or owners thereof, his, her, its or their heirs, successors, devisees or mortgagees, may redeem said lands from said tax sale upon payment of the total of all of the taxes assessed against said real estate and in arrears, together with all penalties and costs, in six equal, annually successive installments, together with interest at the rate of six (6%) per cent per annum on each of said installments from the date of the expiration of the year of redemption until payment, provided that application be made for the exercise of such privilege to the Supervisor of said county by any party entitled thereto within ninety days after the approval of this Act with respect to all real estate upon which the year of redemption has expired at the time of the approval of this Act and within sixty days after the expiration of the year of redemption with respect to such real estate as may hereafter be sold in said county under tax executions. Upon the



application of any party so entitled to the County Supervisor, within the time hereinabove prescribed, the said Supervisor shall determine the total amount of taxes in arrears, with penalties and costs, upon the real estate which it is sought to redeem under the terms of this Act and the other taxes assessed therewith; and for the purpose of ascertaining such amount the supervisor may call upon any and all officers of the county who are hereby required to give such information and render such assistance as may be desired by said Supervisor. And he shall correctly determine such amount and divide the same into six equal portions, which shall be the installments, with six (6%) per cent per annum interest thereupon, required to be paid for the redemption of said real estate; and he shall set the same up in a suitable, complete and permanent record and procure proper forms of receipts to be signed by him and delivered for the payment of any and all installments.

"2... The first installment necessary to be paid hereunder shall be paid on or before November 15, 1933, and the first installment due upon the redemption of any real estate which may be redeemed under the terms of this Act at any time hereafter shall be due and payable on the 15th day of November first succeeding the date upon which application for the privilege of such redemption was made. And any default in the payment of any such first or subsequent installments, with interest, shall void and forfeit the privilege of such redemption and the sheriff shall, immediately upon notice of such failure, make and deliver to the Forfeited Land Commission of the county his deed for said real estate pursuant to the sale from which it was sought to redeem said property and shall put such commission or any representative thereof into actual and exclusive possession of said property. And payment of all current taxes upon said property before execution is issued upon any such taxes is hereby made a condition for the exercise of the right to redemption herein created, and upon execution having been issued for any such current taxes, the sheriff shall make deed as aforesaid to the Forfeited Land Commission and forthwith place it or its representative in exclusive possession thereof...

"4... In the event of the sale in a foreclosure action, under execution or in or by any judicial proceeding or for municipal or other taxes or assessments of any real estate, upon which application for redemption hereunder has been made, all of the installments and interest unpaid at the time of said sale shall become thereupon immediately due and collectible and the sheriff or other selling officer shall not deliver deed to such property until the full amount of the delinquent taxes and interest, including the personal property and other taxes which have been assessed with said real estate, be paid; and after the installments are determined and ascertained as aforesaid there shall be no separation or segregation of the property included therein, except as herein expressly provided, but the redemption shall be of the whole property for which application for redemption was made; provided that when the application is made it may be for redemption in separate parcels or tracts of real estate, in which event the aggregate amount of the taxes due may be prorated to such separate parcels or tracts by the Supervisor, whose finding thereupon shall be final, and the redemption by parcel or tracts be thus

separately permitted, provided that anticipation of the payment of any and all installments, with interest thereupon to the date only of such anticipated payment, shall be permitted.

"5... The terms of this Act shall not apply to any real estate of which the Forfeited Land Commission of said county, or the County Board of Commissioners or the Supervisor acting for said Commission, has heretofore disposed of, or to real estate which was or hereafter is bid in at any tax sale thereof by other than the Forfeited Land Commission of said County or in its behalf, or unless application for permission to redeem hereunder be made by a party duly entitled by the terms hereof within ninety days from the approval of this Act or within sixty days from the expiration of the year of redemption now provided after tax sale, and in the latter case only with respect to real estate which has been bid in at said sale by or in behalf of the Forfeited Land Commission; and the terms of this Act shall not be construed to impair or in anywise affect any deeds heretofore or hereafter made by the Forfeited Land Commission of said county in accord with law or to its title to lands which it now owns, except as herein expressly provided...

"7-A... The amounts, including all penalties, costs and charges, of tax executions in the hands of the Sheriff at the time of the approval of this Act, upon which the property affected hereby has not been sold, may be paid in five (5) equal, annual successive installments, provided the first be paid on or before the 15th day of October, 1933, and the remaining four installments on or before the 15th days of November of the next succeeding four years, to-wit, 1934 to 1937, both inclusive, together with interest at the rate of six (6%) per cent, per annum upon each of said last four installments from Nov. 15, 1933, until paid in full; provided that the current State, county, school and other taxes upon the property affected by said executions be paid annually when due or before the same are placed in execution and in the event of the latter all installments then unpaid, together with interest thereupon shall be immediately collectible by the Sheriff by seizure and sale as now provided by law, which latter action shall also be taken by him in the event of the default in the payment of any installment or if the property be seized or sold in foreclosure, under execution or in or by any judicial proceeding or for municipal or other taxes or assessments...

"8. All Acts or parts of Acts inconsistent herewith are hereby repealed to the extent of such inconsistency.

"9. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 22nd day of May, 1933." -pp. 537-541.

No. 390. "An Act to provide for the collection of delinquent taxes in Chesterfield County in seven annual installments; to extend the duration of the lien of such taxes; to provide that the lien of said taxes shall attach to the proceeds of loss under fire insurance policies; to provide for the separate payment of the poll tax; to provide for the appointment of a tax deputy sheriff and to further regulate the collection of said delinquent taxes.

"Section 1... Be it enacted... It shall be the duty of the Treasurer, Auditor, Sheriff and County Attorney of Chesterfield County, and they are



heroby authorized, empowered, directed and required to forthwith examine, inspect, ascertain and determine the total amount due upon each and every delinquent tax execution, for all State, county and special taxes, except the poll tax and commutation road tax, in the hands of the Sheriff of Chesterfield County, including the lawful costs and penalties due thereon, for the fiscal year 1931, and all years prior thereto. All of the said delinquent tax executions deemed to be wholly uncollectible shall be segregated, indorsed nulla bona and returned to the County Treasurer. The total sum due and unpaid upon all of the remaining delinquent tax executions against any taxpayer and/or property in each and every school district in Chesterfield County shall be divided into seven equal parts, and the Sheriff of Chesterfield County shall thereupon set up, upon proper and appropriate books the amounts due upon the said delinquent tax executions, except the poll tax and commutation road tax, if any, included therein, against each and every delinquent taxpayer and/or property in each and every school district in Chesterfield County in seven equal parts in conformity with the computation made by the Treasurer, Auditor, Sheriff and County Attorney. The said Sheriff is hereby authorized, empowered, directed and required to accept and receive the payment of one-seventh of the whole amount due upon all of the said delinquent tax executions against any taxpayer and/or property, except the poll tax and commutation road tax, if any, included therein, annually as hereinafter provided, and to execute and deliver his official receipt therefor; Provided, That in the event personal property is about to be removed or is being removed from the County of Chesterfield or being sold at either private or public sale, all of the taxes placed on said property shall become immediately due and payable and the Sheriff of Chesterfield County shall proceed to collect the same in the manner now provided by law for collection of delinquent taxes. Provided, further, That in case any real and/or personal property is sold and conveyed under and by direction of a decree of the Court of Common Pleas in an action of foreclosure, partition, or otherwise, the officer of the Court making such sale shall pay all taxes and/or assessments then due and payable upon such property out of the proceeds of such sales; and Provided, further, That the first of the said installments of delinquent taxes shall become due and payable September 15, 1933, and each of the seven remaining installments payments shall become due and payable on the fifteenth day of September in each and every year thereafter until the whole amount of the said delinquent taxes, together with the costs and penalties thereon shall have been fully paid and discharged, and if either or any of the said installments shall not be paid on or before the thirty-first day of December in the year in which the same shall have become due and payable, the remaining unpaid installments shall ipso facto become immediately due and payable, and the Sheriff of Chesterfield County is hereby directed and required to immediately enforce the execution of the original delinquent tax executions against such defaulting delinquent taxpayer and/or property for the whole amount remaining due and unpaid thereunder, in accordance with the direction and requirement of the general law regulating the execution and enforcement of delinquent tax executions: Provided, further, That in the event any such delinquent taxpayer shall sell and convey any property encumbered by the lien for the delinquent taxes which have been herein directed to be segregated, the grantee of such property may, upon

application therefor to the Sheriff at any time before the remaining unpaid installments have been accelerated and matured, as provided herein, continue the payment of the delinquent installments, as authorized in this Act: Provided, further, That if any delinquent taxpayer shall be adjudged a bankrupt in the United States Courts, or shall make an assignment for the benefit of his creditors, the said delinquent installments then remaining unpaid shall ipso facto become immediately due and payable, and the Sheriff of Chesterfield County is hereby enjoined, directed and required to take immediate and appropriate action to enforce the collection of the amount due upon such delinquent tax executions by the seizure and sale of the property covered by the lien of the said delinquent taxes and/or such other appropriate means as is provided by law: Provided, further, That such delinquent taxpayers shall have the right, and the Sheriff of Chesterfield County is hereby directed and required to accept, receive and receipt for all, or so many full installments of the said delinquent taxes as such taxpayer shall desire to pay at any one time: Provided, further, That such installment payments shall be applied upon the oldest execution, or executions, and if the amount of any such installment, or installments, shall be in excess of the amount of taxes, costs and penalties due upon one or more of the oldest executions, the excess shall be applied as a partial payment upon the next oldest execution...

"12... Whenever a taxpayer shall have paid all of his current taxes and the annual installments of delinquent taxes, as provided for in this Act, and his delinquent poll taxes and commutation road taxes, if he shall be subject to the payment of such taxes, he shall be deemed to have paid all State, county and special taxes due and payable at such time and for such year except his current taxes, subject to the provisions of this Act providing for the acceleration and maturing of delinquent installments; and Provided, further, That a lien for such delinquent taxes shall be revived, renewed and extended for a period of ten years from the date of the payment of the last delinquent installment made by such delinquent taxpayer; Provided, further, That the liens of the said delinquent taxes are hereby declared to be a first lien upon the proceeds of any loss under any insurance policy upon the property, or any part thereof, encumbered by the lien of the said delinquent taxes. In case the proceeds of loss under any policy of insurance upon the property, or any part thereof, encumbered by the lien of the said delinquent taxes, are paid over by the insurer without satisfying the said delinquent taxes, such person, firm or corporation paying over the proceeds of loss under such policy of insurance shall be liable to Chesterfield County for the payment of the said delinquent taxes to the extent of such loss, and the person, firm or corporation receiving the proceeds of such loss shall be liable as for a conversion for the payment of such lien, or liens, to the extent of the sum so received...

"15... This Act shall be taken and construed as cumulative to and as an amendment of the general tax law, and as repealing only such Acts or parts of Acts as may be consistent with the provisions hereof...

"17. All Acts or parts of Acts inconsistent with this Act are hereby repealed.

"18. This Act shall take effect upon its approval by the Governor.

"Approved the 19th day of May, 1933." -pp. 543-550.



No. 397. "An Act to provide for the determination and refunding of delinquent taxes in Williamsburg County.

"Section 1. Settlement by Sheriff, Williamsburg County, on Tax Execution...

"2... It shall be the duty of the Treasurer with the assistance of the Sheriff and the Auditor for Williamsburg County, upon return of the executions to the County Treasurer by the Sheriff of Williamsburg County, to check over the same, take out such executions as are uncollectible, make such segregations as shall be necessary in order to eliminate any uncollectible portion of the taxes represented by an execution, and determine the amount of taxes and all costs due and unpaid and represented by such executions against any property or tax payer in each school district; and when they shall have determined the total amount of delinquent taxes and all costs against any property or against any tax payer, as the case may be, they shall add and collect one-fifth of all State and County Taxes for the year 1931 and previous years and all State and County taxes unpaid for the year 1932 upon the property of persons, firms, or corporations so in arrears, and they shall likewise add and collect for each successive year thereafter similar proportions of the total amount of said delinquent State and County taxes until the full amount is collected. And as such payments are made the collecting officer shall give each taxpayer an official receipt and keep a record thereof; and no person shall be considered to have discharged his tax obligations for any year unless and until the current taxes for that year, together with the installments designated to be paid during that year, have been fully paid. In making any segregation as provided above, or in determining the owner or owners of any property against which there are delinquent taxes, so that the property shall be correctly assessed and the tax charged against the present owner of any property against which delinquent taxes are unpaid, they shall call upon the County Attorney to make such examinations of the records as may be necessary, and to advise them as to any legal question in connection with the performance of the duty imposed under this Act. Where property upon which taxes are delinquent have been assessed in the name of an estate, or not in the name of the true owner, who is chargeable by law with the payment of taxes on said property, the County Attorney shall make such examinations of the records as may be necessary to determine the proper party or parties against whom such assessments should properly have been made, and to determine who are the present owner or owners of any such property; and it shall be the duty of the said officers, under the advice of the County Attorney, to reassess such property so that all property on the tax books of the County shall stand in the name of the true owner or owners, and shall bear its proper proportion of taxes; Provided, That any tax payer may at any time pay in full the amount of delinquent taxes due by him or charged against property owned by him or in which he is interested.

"3... The first installment is declared to be due and payable at this time and the next installment at the time 1933 taxes become due and the succeeding installments in the successive years thereafter...

"4a... The provisions of this Act shall not be construed to apply to State Taxes.

"5. All Acts or parts of Acts inconsistent with this Act are repealed.

"6. This Act shall take effect upon its approval by the Governor.

"Approved the 19th day of May, 1933." -pp. 555-557.

No. 429. "A Joint Resolution to exempt certain citizens of this State, residents of Anderson County, who suffered damage by reason of a hail storm, from county taxes for the year 1932 and from any penalty for non-payment of same....

"Section 1.... Be it resolved by the General Assembly of the State of South Carolina; That any citizen of Anderson County who suffered from the 1932 hail storm, and who, upon affidavit of two disinterested citizens filed with the County Treasurer of his County that such citizen was in the hail storm districts and lost at least fifty per cent (50%) of his crop by reason of said hail storm, shall be exempt from the payment of all County taxes on the land where the crops were destroyed for year 1932: Provided, That any person or persons who have paid County taxes prior to the passage of this Act shall be refunded same by the County Treasurer in accordance with the terms hereof. That this Act shall apply to both landlords and to tenants....

"3. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"4. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 6th day of February, 1933." -p. 683.

"Act No. 529, pp. 950-951, is a similar Act exempting hail storm sufferers in Lancaster County from payment of county taxes for 1932.

"Certain specified hail storm sufferers in York County are exempted from payment of 1932 county taxes by Act No. 690, pp. 1139-1141, and Act No. 594, p. 1146."

No. 508. "An Act to exempt certain citizens of Greenville County as hail storm sufferers from one-half (1/2) of ordinary County taxes for the year 1932.

"Section 1.... -Be it enacted... That the County Treasurer of Greenville County is hereby authorized and empowered to remit and refund to the taxpayers of Greenville County (where such will not interfere with, or relieve one from taxes collected for the purpose of paying bonded indebtedness or other contracts provided by law, but in such case so much of fifty (50) per cent as is possible) one-half (1/2) of all ordinary county and school taxes for the year 1932, where said persons have suffered fifty (50) per cent or more loss or crop damage from the destructive hail storms during the crop season of 1932: Provided, that no exemption from taxation shall be granted to any such person who made as much as fifty (50) per cent of the crop made by such person made during the year 1931, or that was made on the same land in the year 1931; and Provided, further, no taxes shall be refunded other than the taxes on the identical lands where the loss from hail storms occurred....

"3.... That any person receiving any money under the provisions of this Act by reason of any false statement contained in any such affidavits herein required, shall be tried as for obtaining money by false pretenses, subject upon conviction to like penalty....

"5. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"6. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 17th day of February, 1933." -pp. 897-898.



No. 529. See note under Act No. 429.

No. 548. "An Act providing for the payment of 1931 taxes in Newberry County in installments under certain conditions.

"Section 1... Be it enacted... That any person, firm or corporation in Newberry County desiring to pay 1931 taxes in installments may be permitted to do so in three installments of one-third each; Provided, That the first installment be paid on or before the first day of May, 1933, and the remaining two-thirds not later than November 1st, 1933; that an interest charge of five (5%) per cent, per annum shall be made on same from and after the first day of May, 1933, on such portion of said taxes as may be deferred.

"2. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"3. This Act shall take effect upon its approval by the Governor.

"Approved the 24th day of March, 1933." -p. 1017.

No. 556. "An Act to authorize the Treasurer of Oconee County to refund a percent of 1932 taxes paid prior to November 21, 1932, and to allow the Treasurer credit <sup>in</sup> his annual settlements for the same.

"Section 1... Be it enacted... Upon the presentation to his office of any tax receipt for 1932 taxes for Oconee County issued for taxes paid prior to November 21, 1932, the Treasurer of Oconee County, or his successor in office, is authorized and required to refund to the tax-payer, or his lawful representative, presenting said receipt, a sum equal to two per cent of all taxes represented by said receipt, excepting the five mills State Tax...

"3. All Acts or parts of Acts inconsistent with this Act are hereby repealed insofar as they conflict herewith.

"4. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 2nd day of February, 1933." -p. 1026.

No. 557. See note under Act. No. 558.

No. 558. "An Act to amend an Act entitled 'An Act to exempt certain citizens of Oconee County as hail and wind storm sufferers from ordinary County taxes for the year 1932, and to provide the repayment of said taxes to exempted citizens', Approved the 10th day of February 1933, so as to fix the penalty for the violation of the provisions of said Act.

"Section 1. Act 557 of 1933 Acts Amended... Be it enacted... That an Act entitled 'An Act to exempt certain citizens of Oconee County as hail and wind storm sufferers from ordinary County taxes for the year 1932, and to provide the repayment of said taxes to exempted citizens'; Approved the 10th day of February, 1933, be amended by striking out all of said Act and inserting in lieu thereof the following:

"Section 1. That the County Treasurer of Oconee County is hereby authorized and empowered to remit, refund and/or exempt to the taxpayers of Oconee County one-half (1/2) of all ordinary County and School taxes for the year 1932, where said persons have suffered twenty-five (25%) or more loss or crop damage from the destructive hail and wind storm during the year 1932. Provided, That no taxes shall be remitted, refunded and/or exempted other than the taxes on the identical land or property where the

loss from hail and wind storms occurred; Provided, further, That the ordinary county and school taxes as used herein shall mean and be construed to mean taxes for ordinary county and school purposes, and does not mean and shall not be construed to mean taxes levied for the purpose of paying bonded indebtedness.

"Section 2. Every person claiming exemption from the payment of said taxes shall present to the County Treasurer an affidavit approved by the County Auditor and the County Advisory Board in which is set forth the damages incurred as mentioned and described in Section I of this Act, and upon the presentation of such affidavit duly approved, the County Treasurer is directed to remit, refund and/or exempt such person or persons of the taxes as aforesaid. The county Treasurer shall take a receipt therefor and the receipt shall state only the purposes for which it is given and same shall constitute his proper voucher, and the Comptroller General is hereby authorized and required to approve and allow same in his annual settlement.

"Section 3. That any person receiving any money under the provisions of this Act by reason of any false statement contained in any such affidavits herein required, shall be tried as for obtaining money by false pretenses, subject upon conviction to like penalty...

"Section 6. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"Section 7. This Act shall take effect immediately upon its approval by the Governor."

"Approved the 12th day of April 1933." -pp. 1028-1029.

No. 590 and No. 594. See note under Act No. 429.

No. 602. "An Act to provide for the extension of time for payment of property taxes assessed for the year 1932.

"Section 1... Be it enacted... The time for the payment of property taxes assessed for the year 1932 is hereby extended to June 1st, 1933, at which time all such taxes remaining unpaid, together with all penalties accrued thereon as now provided by law, shall go into executions: Provided, A penalty of only two (2%) per cent, shall be added to all property taxes assessed for the year 1932 which are paid on or before June 1st, 1933: Provided, further, That the provisions of this Act shall not apply to Pickens County: Provided, further, That such time is extended in Richland County only until April 15th, 1933.

"2. All Acts or parts of Acts inconsistent herewith are hereby repealed.

"3. This Act shall take effect immediately upon its approval by the Governor.

"Approved the 2nd day of March, 1933." -pp. 1155-1156.

#### Legislation - 1934 Regular Session.

Bill passed authorizing state courts to suspend mortgage foreclosures generally during the economic emergency. Charleston News and Courier Apr. 15, 1934.

Passed by Legislatures; action by Governor not indicated.

Not seen. Recorded in Legislative Reference Service, Library of Congress.



Text of bill to allow installment payment of taxes. Signed. Spartanburg Journal, Apr. 18, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

Time for paying property taxes extended to May 1. Signed. Charleston Evening Post, Mar. 31, 1934.

Not seen. Recorded in Legislative Reference Service, Library of Congress.

### SOUTH DAKOTA

#### Legislation Enacted - 1933 Regular Session

South Dakota. Laws, statutes, etc. The laws passed at the twenty-third session of the legislature of the State of South Dakota. Begun and held at Pierre... the third day of January, 1933, and concluded on March 3, 1933. Official ed. 288 pp. Pierre, South Dakota, State Pub. Co. [1933]. Bound with Constitution, 1933. State of South Dakota. Annotated... 122 pp.

Chapter 65 - (H. B. 285). "An Act entitled, An Act to amend Section 6798 of the South Dakota Revised Code of 1919, relating to redemption by owner of lands purchased by the county at tax sale. Be it enacted...

"Section 1. That Section 6798 of the South Dakota Revised Code of 1919, be, and the same is hereby amended to read as follows:

"Section 6798... The owner, or any person having any legal or equitable interest in real property bid off by the Treasurer in the name of the County, may redeem from the sale at any time before a tax deed shall have been issued, by paying the amount of taxes with penalty and interest up to the date of redemption, and the costs of advertising and selling the same; and upon the payment thereof the Treasurer is required to give the person so redeeming a certificate of redemption, and he shall at the same time issue a tax receipt and duplicate for the taxes, penalty, interest and costs, which shall be entered upon his cash book as other tax receipts. He shall also mark upon the tax duplicate in his office opposite the description of the real estate the word 'redeemed' with date and name of person by whom redeemed. Provided, further, that in cases where lands have been purchased by and certificates of sale issued to the County at any tax sale, and subsequent taxes have accrued and become due against said lands, and such certificates are still owned by the County, the owner or holder of a lien upon said lands, may pay the amount due on one or more years of such subsequent taxes without making full redemption from any such sale, and without depriving the County of its rights to enforce its tax liens under any such tax sale certificate. The County Treasurer in issuing a receipt for such payment shall recite thereon the years for which prior taxes on said lands remain unpaid, and shall mark upon the tax list opposite the entry of the tax so paid, a notation showing for what year or years prior taxes remain unpaid.

"Approved March 11, 1933." -pp. 63-64.

Chapter 86 - (S. B. 137). "An Act entitled, An Act relating to the extension of installments of drainage assessments and the issuance and sale of drainage refunding bonds. Be it enacted...

"Section 1. The board of county commissioners of any county having outstanding drainage bonds issued under the provisions of Article 1, Chapter 5, Part 16, Title 6, of the Revised Code of 1919 as amended, is hereby authorized to extend unpaid installments of assessments for such drainage and to issue and sell drainage refunding bonds, in the manner and under the terms and provisions hereinafter contained.

"Section 2. Before any board of county commissioners shall proceed hereunder, there shall be filed with the county auditor a petition signed by owners of not less than 51 per cent of the real estate assessed for any drain, which petition shall identify the said drain and shall set forth either that many owners of land assessed for said drain have defaulted in the payment of one or more installments of assessments, or that land owners are unable to pay installments falling due during the current year, and may contain any other facts showing the necessity for such extension. Thereupon, the county auditor shall set such matter for hearing before the board of county commissioners at any regular or special meeting thereof and shall publish notice of such hearing in a legal newspaper of said county for two successive weeks prior to said hearing, which notice shall state the fact and date of filing of said petition, identify the drain, and shall state the purpose, time and place of such hearing.

"Section 3. At the time and place specified in the county auditor's notice, the board of county commissioners shall consider said petition. If the board shall determine that a sufficient petition has been filed and that notice has been given as required by this act, it shall have jurisdiction to hear and determine said matter and may adjourn said hearing from time to time. If the board shall find and determine that the facts stated in the petition are true, that conditions are such that an extension of the time of payment of unpaid installments is necessary in order to prevent default in the payment of a large amount of assessments, and that all of the owners of property assessed for said drain will be benefited by an extension of unpaid installments, it shall have full authority to order that the whole or any portion of the unpaid installments payable during 1933 and subsequent years shall be extended for such period as it may determine, not exceeding a maximum of fifteen years from the date of such order. Interest on all extended assessments shall be payable annually at the time provided in the original assessment.

"Section 4. Any person aggrieved by any such order may appeal therefrom to the circuit court of said county within the time and in the manner provided in Section 8469 Revised Code of 1919. On said appeal, the right, power and authority of the county board to make such order and the necessity therefor may be questioned. Any matter not included in such appeal shall be deemed waived...

"Section 7. Except as specifically modified herein, all of the provisions of Article 1, Chapter 5, Part 16, Title 6 of the Revised Code of 1919 shall apply to all resolutions, orders, acts and proceedings adopted, made, done, or taken hereunder, and all rights, obligations and liabilities under said article shall be fully preserved notwithstanding any action taken hereunder.

"Section 8. All acts and parts of acts in conflict herewith are hereby repealed.

"Approved March 7, 1933." -pp. 81-82.



Chapter 125 - (H. B. 80). "An Act entitled, An Act to authorize the Board of Directors or Irrigation Districts to compromise, abate or refund assessments, and declaring an emergency. Be it enacted...

"Section 1. In any cases where the Board of Directors of any irrigation district determines that assessments heretofore levied against the lands of the district for either its general fund or Bond and United States Contract Fund are delinquent to such an extent that the enforcement of the payments thereof through tax title proceedings is impracticable, and further determines that it is to the benefit of the irrigation district to compromise, abate or re-allocate any part or all of such assessments, the board of directors of such irrigation district is hereby authorized and empowered to compromise, abate or re-allocate any or all of said delinquent assessments, subject to the following conditions:

"(1) That all claims or obligations against the district's general fund for all years in which such assessments were levied must have been paid in full prior to such compromise, abatement or re-allocation, or if not paid in full, the owners of such obligations must have consented in writing to the proposed compromise, abatement or re-allocation;

"(2) Where the district's Bond and United States Contract Fund would be affected by such compromise, abatement or re-allocation, the written consent of the United States if the assessments were levied to meet contract obligations to the United States or of such bondholders, if the assessments were levied to meet bonded indebtedness or interest thereon, shall be obtained to each such proposed compromise, abatement or re-allocation, before it becomes effective, or such compromises, abatements or re-allocations may be made, without the individual consent of the United States or bondholders, where made in pursuance of the terms of a contract between the district and the United States or such bondholders, providing generally for such compromises, abatements or re-allocations. The Board of Directors of the district is hereby vested with authority to execute such contract with the United States or the district bondholders.

"Section 2. This Act shall not limit the rights which any irrigation district has under the existing laws to compromise, abate or refund district assessments but shall be cumulative thereto.

"Section 3. Whereas, this Act is necessary for the immediate support of the State Government, and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

"Approved February 25, 1933." -p. 124.

Chapter 135 - (H. B. 124). "An Act entitled, An act to amend Section 2876 of the South Dakota Revised Code of 1919, as amended by Chapter 163 of the Session Laws of 1927, relating to foreclosure of real estate mortgages by advertisement, and declaring an emergency. Be it enacted...

"Section 1. That Section 2876 of the South Dakota Revised Code of 1919, as amended by Chapter 163 of the Session Laws of 1927, be, and the same is hereby amended to read as follows:

"Section 2876... Every mortgage of Real Property containing therein a power of sale, upon default being made in the condition of said mortgage, may be foreclosed by advertisement, in the cases and manner hereinafter specified; provided, that when the mortgagee or his assignee has commenced

procedure by advertisement, the mortgagor or his successor in interest may require the owner and holder of the mortgage to foreclose by action and for that purpose shall present to the Court having jurisdiction thereof an application describing the mortgage and stating his interest and stating the fact that he desires the mortgage foreclosed by action without necessity of stating any reasons, and upon such application the Judge of such Court shall by an order to that effect, enjoin the mortgagee or his assignee from foreclosing such mortgage by advertisement, and direct that all further proceedings for the foreclosure be had in the Circuit Court properly having jurisdiction of the subject matter; and provided, further, that in the event issue is joined by appearance or answer on part of the mortgagor or successor in interest in such action, the attorney's fees that may be taxed against the defendants shall not exceed the amount now provided by law for foreclosure of mortgage by advertisement; and for the purpose of carrying out the provisions of this Section, service may be made upon the attorney or agent of the mortgagee or assignee.

"Section 2. Whereas, this Act is necessary for the immediate support of the state government and its existing institutions, an emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval. .

"Approved March 11, 1933." -p. 132.

Chapter 137 - (S. B. 49). "An Act entitled, An Act to amend Section 2887 of the South Dakota Revised Code of 1919, as amended by Chapter 264 of the Session Laws of 1925, as amended by Chapter 164 of the Session Laws of 1927, relating to redemption from sale. Be it enacted...

"Section 1. That Section 2887 of the South Dakota Revised Code of 1919, as amended by Chapter 264 of the Session Laws of 1925, as amended by Chapter 164 of the Session Laws of 1927, be and is hereby amended to read as follows:

"Section 2887.... All real property sold upon foreclosure of mortgage by advertisement, order, judgment or decree of court, may be redeemed at any time within one year after such sale in like manner and to the same effect as provided in part 7, of this title, for redemption of real property sold upon execution, so far as the same may be applicable, by:

"1. The mortgagor or his successor in interest in the whole or any part of the property.

"2. A creditor having a lien legal or equitable on the property sold or on some share or part thereof, subsequent to that on which the property was sold.

"Such creditor is termed a 'redemptioneer,' and has all the rights of a redemptioner under that part, and the mortgagor, and his successors in interest have all the rights of the judgment debtor and his successors in interest as provided therein. Provided that if at the expiration of one year from the date of sale the mortgagor or his successor in interest shall make the following payments, viz: (1) All taxes due upon the land; (2) all interest due on the mortgage at the date of sale; (3) interest at 7 per cent for one year from date of sale upon the total amount sold for; (4) interest upon the principal of the mortgage for one year in advance at the rate of interest originally provided for in the mortgage before maturity; (5) all costs of foreclosure as set forth in the sheriff's



affidavit of sale; then the time of redemption shall be extended for two years.

"Such payment shall be evidenced by the certificate of the sheriff or holder of the certificate of sale duly acknowledged, which shall be recorded in the office of the Register of Deeds, and such certificate, or the record thereof, or a certified copy of the record, shall be conclusive proof of such payment.

"Section 2. All Acts and parts of Acts in conflict herewith are hereby repealed.

"Approved February 17, 1933." -pp. 133-134.

Chapter 138 - (S. B. 21). "An Act entitled, An Act to prohibit the taking or enforcement of a deficiency judgment or otherwise enforcing the deficiency on any mortgage note or mortgage given in payment of the purchase price of real estate, and limiting enforcement of liability on such note and mortgage to foreclosure in rem. Be it enacted...

"Section 1. When judgment or decree is given for the foreclosure of any mortgage, hereafter executed, to secure all or any part of the purchase price of real property, such judgment or decree shall provide for the sale of the real property, covered by such mortgage, for the satisfaction of the judgment or decree given therein, and the mortgagee shall not be entitled to any deficiency judgment on account of such mortgage or note or obligation secured by the same.

"Section 2. When any foreclosure by advertisement and sale of any real estate mortgage hereafter executed, to secure payment of all or any part of the purchase price of real property, is conducted, no judgment shall be rendered in any subsequent action or proceeding to collect or enforce in any way the payment of deficiency claimed or certified to exist after the said foreclosure sale.

"Section 3. In all cases where a note, given to secure payment of all or any part of the purchase price of real estate, is secured by mortgage on such real estate, such note shall bear an endorsement upon its face to the effect that it is given for such purpose and thereafter the same shall not be negotiable nor shall any liability of any kind be enforced upon it, either by action at law or by set-off or counterclaim, or otherwise, excepting by foreclosure of the mortgage in rem. However, the rights of any party to said note or of any assignee or purchaser shall not be affected by the absence of such endorsement but shall be the same as though said note had been properly endorsed.

"Section 4. Nothing in this act shall affect the right of a payee or other owner of a note given in payment of all or in part of the purchase price of real estate, unless such note is secured by real estate mortgage.

"Section 5. Nothing in this act shall affect the liability of the parties to any contract for sale of real estate prior to the time such contract is merged into a mortgage note and mortgage; and judgment for foreclosure, or for the amount due under said contract, or any other customary judgment, may be rendered under the said contract.

"Approved February 9, 1933." -pp. 134-135.

Chapter 173 - (H. B. 58). "An Act entitled, An Act to amend section 5699 of the South Dakota Revised Code of 1919, as amended by Chapter 356 of the Session Laws of 1921, relating to the foreclosure of mortgages securing school fund loans. Be it enacted...

"Section 1. That Section 5699 of the South Dakota Revised Code of 1919, as amended by Chapter 356 of the Session Laws of 1921, be, and the same is hereby amended to read as follows:

"Section 5699... In case of default in the conditions of any mortgage taken by any County pursuant to the provisions of this Article, by reason of which the right to foreclose the same shall accrue, the County Treasurer shall notify the State's Attorney of such default and the State's Attorney shall foreclose such mortgage by action or by advertisement in the manner provided by Law for the foreclosure sale of mortgages on real property. If no other person shall bid the full amount due upon such mortgage upon the foreclosure sale, with the costs and expenses of the foreclosure and sale, the State's Attorney or County Auditor shall bid the land in, in the name of the County, and if the same is not redeemed as provided by Law, the sheriff's deed shall be made to the County and the County shall thereby become the owner of the land. Provided, that in lieu of foreclosure as above provided, the County Commissioners may, if they deem it for the benefit of the County, by resolution duly made and entered of record, authorize the State's Attorney of the County to take a warranty deed running to the County from the owner of said mortgaged property in full satisfaction of any such loan provided, that at the time of delivery of said warranty deed, good title can be conveyed by said owner, free and clear of all incumbrances and liens except liens for taxes and provided an abstract of title to said property is furnished the County by the owner of said property at the time of delivery of the deed, and in case any of such mortgages shall be held by the County against any person, firm, corporation, or association of persons who are nonresidents of the State of South Dakota, or in case any mortgage debtor shall have absconded taking his family with him, the County Treasurer or the State's Attorney shall have the right to elect to pursue any other remedy at Law or in equity for the purpose of satisfying the mortgage indebtedness of the County against such non-residents and such absconding debtors.

"Approved March 7, 1933." -pp. 189-190.

Chapter 192 - (S. B. 80). "An Act entitled, An Act to amend Section 6811 of the South Dakota Revised Code of 1919, as amended by Chapter 89 Laws of 1925, relating to rebate and abatement of taxes on property lost or destroyed in certain cases. Be it enacted...

"Section 1. That Section 6811 of the South Dakota Revised Code of 1919, as amended by Chapter 89 of the Session Laws of 1925 be, and the same hereby is amended to read as follows:

"Section 6811... The Board of County Commissioners is empowered, as a means of relief, to rebate in whole or in part the taxes of any person whose buildings, stock, livestock, or other property has been destroyed by fire, cyclone, disease, or other unavoidable casualty, the loss for which rebate is allowed shall be such only as is not covered by insurance.

"Approved February 21, 1933." -p. 227.



Chapter 194 - (S. B. 91). "An Act entitled, An Act providing for the adjustment and payment of delinquent taxes, and declaring an emergency. Be it enacted...

"Section 1. Any person havin, delinquent taxes charged against him or against his property may apply to the Board of County Commissioners of the County wherein such taxes are payable to adjust and pay such taxes as follows:

"The application shall be in writing, executed in triplicate, and shall show:

"(1) The full name and address of the applicant.

"(2) The legal description of all property against which said taxes are a lien or charge.

"(3) An itemized statement of such taxes and the total amount thereof, including interest, penalty and costs, if any.

"(4) That there is no tax sale certificate covering any of said taxes outstanding and held other than by the county.

"(5) That the applicant has deposited with the county treasurer sufficient money to pay all taxes assessed against applicant and said property in the year 1932 and due and payable in 1933 but not yet delinquent, such deposit to become payment on acceptance of the application.

"(6) That the applicant contracts and agrees to pay all prior and delinquent taxes in ten equal annual designated payments beginning one year after the acceptance of the application and agrees that the lien of such taxes and the obligation of applicant to pay same shall not cease or diminish unless or until applicant shall have made each and all of such ten annual payments as contracted.

"Section 2. If the Board of County Commissioners find that the statements contained in said application are true and correct, it shall grant same by resolution and the chairman shall endorse such approval on the back of each triplicate application and one copy shall remain in the auditor's office, one to the county treasurer and one shall be forthwith delivered to the applicant. If the Board find that any required statement is not contained in said application or that any statement is not true and correct, it shall deny same.

"Section 3. On receipt of an approved triplicate application the county treasurer shall receive the money on deposit with him as payment of the current taxes and issue receipts therefor with proper endorsements thereon referring to prior unpaid taxes and to the applicant's contract, and said receipts shall not be a bar to the collection of any of said prior taxes. But all proceedings to collect such prior taxes shall be stayed unless and until the applicant shall fail to make one or more of the contract payments when due. In case of such default, the county treasurer shall proceed to collect all of such unpaid delinquent taxes as though no contract had ever been made hereunder.

"Section 4. No applications hereunder shall be made or granted after October 31, 1933.

"Section 5. Whereas, it is imperative that taxes due and payable during the current year shall be paid before they become delinquent, and that a means of adjusting and paying unusual amounts of delinquent taxes shall be immediately provided for the many distressed property owners of the state, otherwise likely to lose their property, this act is necessary for

the immediate support of the State Government and its existing public institutions, and an emergency is hereby declared to exist and this act shall be in full force and effect from and after its passage and approval.

"Approved February 25, 1933." -pp. 229-230.

Chapter 197 - (H. B. 132). "An Act entitled, An Act relating to interest and penalty on delinquent taxes and providing for the collection thereof, and amending Section 6761 of the South Dakota Revised Code of 1919, as amended by Chapter 87, of the Session Laws of 1925, as amended by Chapter 254 of the Session Laws of 1931, and sections 6787 and 6795, of the South Dakota Revised Code of 1919, relating thereto, as amended by Chapter 254 of the Session Laws of 1931. Be it enacted...

"Section 1. That Section 6761 of the South Dakota Revised Code of 1919 as amended by Chapter 87 of the Session Laws of 1925, and by Chapter 254 of the Session Laws of 1931, be, and the same is hereby amended to read as follows:

"Section 6761. On the 1st day of May of the year after which taxes shall have been assessed, one half of all unpaid taxes shall become delinquent and on that day and on the first day of each and every month thereafter there shall be added as interest and penalty on said delinquent tax one per cent. If the other half is not paid by the 1st day of November of the same year that also becomes delinquent and the same penalty and interest shall attach in the same manner. All penalty and interest herein provided for shall be collected by the Treasurer in addition to the principal amount thereof. Whenever the tax books or tax records of any county shall in any manner become destroyed, the first half of said taxes shall not become delinquent until July 1st following.

"Section 2. That Section 6787 of the South Dakota Revised Code of 1919, as amended by Chapter 254 of the Session Laws of 1931, be, and the same is hereby amended to read as follows:

"Section 6787... Before making such sale of lands and town lots on which taxes have not been paid, the Treasurer shall proceed to offer each separate tract for sale in the numerical order in which it appears on the tax list, receive bids therefor, and in case any person shall bid the full amount of the taxes, interest and costs due on such land or town lots, stating in the bid the lowest rate of interest per annum at which the bidder will pay the taxes assessed and due against the land and lots, then such treasurer shall sell to the person so offering the best bid such land or town lots as aforesaid and shall issue a certificate of sale to said purchaser, but in no case shall the rate of interest exceed the rate named in the bid, and the bid offered on such land or lots at the lowest rate of interest per annum shall be considered the best bid; provided, however, that no higher rate of interest shall be allowed than eight (8) per cent per annum and nothing less than the entire tract or lot shall be sold.

"Section 3. That Section 6795 of the South Dakota Revised Code of 1919, as amended by Chapter 254 of the Session Laws of 1931, be, and the same is hereby amended to read as follows:

"Section 6795. Certificate to county, no receipt, no costs until redemption or assignment. Whenever the county treasurer of any county shall bid off any real property in the name of the county, he shall make out a certificate of purchase to such county in the same manner as if sale had



been made to any other person, which certificate shall be retained by the treasurer; but no tax receipt shall be issued and no amount due the State or any other fund or Treasurer's Commission shall be paid by the county until redemption has been made from such sale or the time of redemption has expired, or until the interest of the county has been assigned. The certificate so issued to the county shall bear interest at the rate of eight (8) per cent per annum.

"Section 4. Whereas, this Act is necessary for the immediate support of the State Government and its existing institutions, an emergency is hereby declared to exist and this Act shall be in full force and effect from and after its passage and approval.

"Approved March 9, 1933." -pp. 232-233.

Chapter 198 - (S. B. 2). "An Act entitled, An Act relating to the limitation of the time within which real property may be redeemed from tax sale and fixing the time within which tax deeds may be taken upon real property sold at tax sale, and fixing the time within which proceedings to procure tax deed must be commenced and completed, amending sections 6799, 6803 and 6804 of the Revised Code of 1919 of the State of South Dakota. Be it enacted...

"Section 1. That Section 6799 of the South Dakota Revised Code of 1919 be and the same is hereby amended to read as follows:

"Section 6799... The owner or occupant of any real property sold for taxes, or any other person, may redeem the same at any time within four years after the date of such sale, or at any time before the execution of a deed of conveyance thereof, by the county treasurer, by paying the treasurer, for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate, and interest thereon at the rate at which the real property was sold from the date of purchase, together with all other taxes subsequently paid, whether for any year or years previous or subsequent to such sale, and interest thereon at the same rate from the date of such payment; and the treasurer shall enter a memorandum of the redemption in the list of sales, and give a receipt therefor to the person redeeming the same, and file a duplicate of the same with the county auditor as in other cases, and hold the money subject to the order of the purchaser, his agent or attorney; provided, that any infant, idiot, or insane person may redeem any real property belonging to him sold for taxes, within one year after the expiration of his disability; and provided, further, that when the owner or occupant of any real property which has been sold for taxes, and who desires to redeem the same, shall not demand a receipt or certificate of redemption from the treasurer, the return of the certificate of purchase for cancellation shall operate as a release of all claims to the tract or lot described therein, under or by virtue of the purchase, and under and by virtue of the payment of any taxes subsequently paid in accordance with the provisions of law as to subsequent payment of taxes; and the county treasurer, upon receiving such certificate of purchase, shall mark on the tax sale record opposite the description of the property for which such certificate of purchase has been issued, and opposite the record showing all payments of subsequent taxes, 'sale cancelled by return of certificate.' No fee shall be charged for service provided for in this section.

"Section 2. That Section 6803 of the South Dakota Revised Code of 1919 be and the same is hereby amended to read as follows:

"Section 6803... All real property bid in by the treasurer in the name of the county, and not redeemed or assigned within four years from the date of sale, shall upon the treasurer giving the notice required by law, become the property of the county, and the treasurer shall issue a tax deed therefor to the county in the same manner as to individual purchasers. Property so acquired may, under the direction of the board of county commissioners, be sold at public or private sale, notice of which shall be given by posting at the front door of the courthouse, thirty days prior to the sale, a description of the parcels to be sold and by publishing a notice of such sale in an official newspaper of the county, giving a description of the parcels to be sold, such notice to be published at least once in each week for two consecutive weeks prior to the date of sale. The purchaser shall, upon complying with the terms of sale, be given a deed executed in the name of the county by the chairman of the board of county commissioners and attested by the auditor, conveying all right, title and interest in and to the property which was acquired by the county through the tax proceeding. The proceeds of such sale shall be placed to the credit pro rata of the various funds which are the beneficiaries of the tax for which the property was sold: Provided, however, that in private sales of real property having an assessed value of twenty-five dollars or less, the board of county commissioners may accept any amount less than the amount due for the taxes, penalty and costs incurred in obtaining a tax deed by the county.

"Section 3. That Section 6804 of the South Dakota Revised Code of 1919 be and the same is hereby amended to read as follows:

"Section 6804... If real property sold for taxes be not redeemed within four years from the date of sale, at any time thereafter and within six years from the date of the tax sale certificate on which the proceedings are based, the lawful holder of such certificate shall cause a notice to be served upon the owner of record of the real property so sold, upon the person in possession thereof and also upon the person in whose name the same is taxed and upon the mortgagee named in any unsatisfied mortgage then in force upon such real property of record in the office of the register of deeds of the county in which the same is located, and if any such mortgage shall have been assigned and the assignment thereof placed upon record in the office of the register of deeds, then upon such assignee in lieu of the mortgagee named in the mortgage. Such notice shall be signed by the lawful holder of the tax sale certificate, his agent or attorney, stating the date of sale, the description of the property sold, the name of the purchaser and of the assignee, if any, and that the right of redemption will expire and a deed for such real property will be made upon the expiration of sixty days from the completed service thereof. Personal service of such notice in the manner provided by law for the service of summons shall be made upon such of the above mentioned persons as reside within the state, but when any of such persons are non-residents of the state, such notice may be served upon such non-residents by publishing such notice once a week for three successive weeks in some newspaper printed in the county where the real property is situated, and if no newspaper is printed in such county, in the nearest legal newspaper printed in the state, and in addition to such service by publication the holder of such certificate shall cause to be



sent to the person so served a true copy of such notice through the United States mails, properly addressed, to the last known address of each of such persons, and the notice to the mortgagee, or his assignee, shall be directed to such mortgagee, or assignee, to his address as the same appears in the mortgage or record, or in the assignment thereof, and such notice shall be sent by registered mail with all proper postage prepaid; Provided, that personal service of such notice, as above specified, may be made upon persons outside of the state, in which case service by publication and mailing may be dispensed with. The service of such notice shall be deemed complete when an affidavit of the service of such notice and of the particular mode thereof, duly signed and verified by the person or officer making the service, shall have been filed with the treasurer authorized to execute the tax deed, and such record or affidavit shall be presumptive evidence of the completed service of the notice herein required, and until sixty days after the service of such notice the right of redemption from such sale shall not expire. The costs of serving such notice, whether by publication or otherwise, together with the costs of the affidavit and five dollars attorney fee on any unplatted tract or parcel of land containing forty acres or more and two dollars and fifty cents attorney fee on town lots, shall be added to the redemption money; provided that the treasurer shall have received notice that the service had been begun or made, and a statement of such costs filed in his office, before redemption is made. Immediately after the expiration of sixty days from the date of the completed service of the notice hereinbefore provided, the treasurer then in office shall make out a deed for each lot or parcel of real property sold and remaining unredeemed. Such deed shall be signed by the county treasurer and attested by the county auditor, with the county seal attached, and shall be delivered to the purchaser or his assignee upon the return of the certificate of tax sale. The treasurer shall receive one dollar for each deed made by him on such sales, but any number of parcels of real property bought by one person may be included in one deed, as the holder may desire. Such deed shall vest in the grantee an absolute estate in fee simple in such real property, subject, however, to all claims which the state may have therein for taxes, liens or encumbrances. Provided, that the person demanding such tax deed shall purchase the assignment of all prior tax certificates held by the county on such real property before the county treasurer shall issue the tax deed.

"Approved March 13, 1933." -pp. 234-236.

#### TENNESSEE

#### Legislation Enacted - 1933 Regular Session

Tennessee. Laws, statutes, etc. Public acts of the state of Tennessee passed by the sixty-eighth general assembly, 1933. 669 pp. Nashville, Printing Dept., Tennessee Industrial School [1933.]

Chapter 7 - (House Bill No. 16 - By T. L. Coleman.) "An Act to extend the time for payment of state and county taxes for the years of 1932 and 1933; to defer the time at which penalties attach for non-payment of same;

and to provide for the payment of commissions of county trustees out of said taxes when collected...

"Passed March 7, 1933.

"Approved March 8, 1933." -pp. 6-7.

State and county taxes for the years 1932 and 1933 may be paid without any penalties up to June 1st of each following year. If such taxes are not paid by June 1st, then the regular penalty now imposed by law shall attach; provided, that all delinquent taxes shall bear interest from March 1st at the rate of six per cent per annum.

Chapter 10 - (House Bill No. 342 - By Enbanks and Cowley.) "An Act relating to legal holidays."

"Passed March 7, 1933.

"Approved March 8, 1933." -pp. 9-10.

This act gives the governor the power to declare a certain day or days to be days of public emergency whenever he deems that a public emergency exists. Such days shall have the same force and effect of those days already by statute made legal holidays.

Chapter 22 - (Senate Bill No. 16.- By Mr. Craig.) "An Act to be entitled An Act for the relief of persons owing delinquent State, county, municipal, or special ad valorem taxes for the years 1920 to 1931, inclusive, and for the redemption of property already sold for taxes for said years.

"Section 1. Be it enacted by the General Assembly of the State of Tennessee, That from and after the passage of this Act, no suit, or other legal proceeding as now provided by law whereby additional penalties or costs shall accrue shall be instituted, and no such suit or legal proceeding already instituted shall be further prosecuted in any of the Courts of this State for the collection of any State, County, Municipal or Special Ad Valorem taxes due and delinquent for any or all of the years 1920 to 1931 inclusive, until after Dec. 31, 1933.

"Sec. 2. Be it further enacted, That any person owing any State, County, Municipal or Special Ad Valorem Taxes for any or all of the years 1920 to 1931 [sic] inclusive, whether his property has been assessed or a lien has attached to same or not, for such taxes, shall have and are hereby given the right to pay any of such taxes for any or all of said years, without paying any interest thereon or any penalties, by paying the amount of the original tax, together with such attorneys fees and costs as have actually accrued, if any, at any time up to and including Jan. 1st, 1934.

"Sec. 3. Be it further enacted, That after the passage of this Act no other or further court costs (except as herein provided) shall accrue or be imposed for the collection of any such taxes for said years, either because of the institution of any suit or proceeding or the prosecution of any such suit or proceeding already begun under existing laws for the collection of delinquent Ad Valorem taxes, until after Dec. 31st, 1933.

"Sec. 4. Be it further enacted, That the statutes of limitation of two years for the redemption of property sold for taxes, as now provided, are hereby amended and extended as they apply to taxes for the years 1920 to 1931 inclusive and property sold already for the collection of same; and any person entitled by law to redeem property sold for ad valorem



taxes for said years is hereby given the right to exercise that privilege and to redeem such property at any time up to and including January 1st, 1935 by paying to the Clerk of the Court where said property was sold for such taxes the original amount of the tax, attorneys fees and costs accrued up to the passage of this act and any interest due thereon as provided by the terms of this Act; and when so paid the Clerk of said Court shall issue to him a receipt showing the payment of the same and also showing the dismissal of said suit and the redemption of said property, for which the Clerk shall be paid the fee of twenty-five cents additional; Provided that this extension of the statutes and right of redemption shall apply only to property bought in at such tax sale by the State, County or Municipality. ... Provided that the right of redemption of property sold for delinquent taxes and bought by the State, County or Municipality shall extend to Jan. 1, 1935...

"Sec. 7. Be it further enacted, That all laws and parts of law in conflict with this Act be and the same are hereby suspended for the times set out herein and that this Act take effect from and after its passage, the public welfare requiring it.

"Passed March 14, 1933.

"Approved March 21, 1933." -pp. 28-32.

Chapter No. 126 (Senate Bill No. 580, by Mr. Payne), pp. 332-334, amends this act so that it applies only to State, county, or special ad valorem taxes, but does not apply to municipal taxes.

Chapter 126. See note under Chapter 22.

Chapter 153 - (Senate Bill No. 327 - By Mr. Craig.) "An Act to provide for the redemption of lands which have been sold for the payment of delinquent assessments in any levee and/or drainage district of this state, by payment of the amount of the original assessment for which said lands sold, without penalty or interest, and to extend the time within which such lands may be redeemed..."

"Passed April 20, 1933.

"Approved April 22, 1933." -p. 396.

The time for redemption of such lands is extended to January 1, 1936.

Chapter 154 - (Senate Bill No. 328 - By Mr. Craig.) "An Act to extend the time within which payment of assessments due any levee and or drainage district in this state may be made by the owners of lands located in such districts against which said assessments have been made, and to provide for the payment of said assessments without penalty or interest..."

"Passed April 20, 1933.

"Approved April 22, 1933." -p. 397.

The time of payment of all past due assessments is extended to January 1, 1934.

Senate Joint Resolution No. 24 - (By Mr. Sherrell.) "Whereas, the tax payers of Tennessee are in a deplorable financial condition, and need relief more than at any other time within the history of our State,

"Therefore, be it resolved by the Senate of the Sixty-eighth General Assembly of the State of Tennessee, the House concurring, as follows:

"That each and every Trustee of the State collecting State and County taxes, and that each and every City and Municipal Tax Collector of the State collecting Municipal taxes, be, and are hereby expressly notified, and are hereby expressly requested to hold within their respective offices any and all delinquent taxes as may be due and owing the State and County or Municipality therein, and that they shall not place such delinquent taxes, or any part thereof, in the hands of any back-tax collector or attorney until after March 15, 1933.

"Be it further resolved, that we respectfully request the press of the State to give such publicity to this resolution as will properly notify the Trustees of the respective Counties and the Tax Collectors of the respective Municipalities of the State of this request of the Sixty-eighth General Assembly.

"Adopted March 1, 1933.

"Approved March 8, 1933." -p. 544.

### TEXAS

#### Legislation Enacted - 1933 Regular Session

Texas. Laws, statutes, etc. General laws of the State of Texas passed by the forty-third legislature at the regular session convened at the City of Austin, January 10, 1933 and adjourned June 1, 1933... 1095 pp.  
[Austin, Tex., 1933]

Chapter 17 - (S. B. No. 418). "An Act to stay all sales under execution, order of sale or under any deed of trust, mortgage or other contract giving or granting any power of sale of real, personal or mixed property for debt now advertised to be made on March 7th, 1933, for a period of four weeks from said date, providing that no other or further advertisement or notice of any such sale than that lawfully given for sale on March 7th, 1933, shall be required for such sale on April 4th, 1933, making void all sales in violation of this Act; extending the time for return, and declaring an emergency...

"Approved March 4, 1933.

"Effective March 4, 1933." -pp. 37-38.

Chapter 59 - (S. B. No. 489). "An Act to stay all sales under execution, or order of sale or under any deed of trust, mortgage or other contract giving or granting any power of sale of real property for debt now advertised to be made on April 4, 1933, or which was advertised for sale on March 7, 1933, but which sale was stayed and postponed for a period of four weeks by Senate Bill 418, passed at the Regular Session of the Forty-third Legislature, until the first Tuesday in May, 1933; providing that no other or further advertisement or notice of any such sale than that lawfully given for sale on March 7, 1933 or April 4, 1933, shall be required for such sale on the first Tuesday in May, 1933; providing that all such sales under execution, order of sale or any deed of trust, mortgage, or other contract giving or granting any power of sale of real property for debt made prior to the first Tuesday in May, 1933, and after the effective date of this Act, shall be void; extending the time for return and declaring an emergency...



"Approved April 3, 1933.

"Effective April 3, 1933." -pp. 126-127.

Chapter 92 - (H. B. No. 150). "An Act to amend Article 2218, Title 41, Chapter 9, of the Revised Civil Statutes of 1925, by providing that in cases of foreclosure of real property where the proceeds of the sale shall be insufficient to satisfy the judgment on the debt that the party obligated shall have the right to plead and prove the actual value of the property at the time and place of such sale and shall be entitled to a credit of any difference between its actual value and the sale price of such property; and providing that any action or writ seeking to enforce any deficiency judgment shall be commenced or application made therefor within six months from the date of any sale of real estate, and declaring an emergency...

"Approved April 21, 1933.

"Effective April 21, 1933." -pp. 198-200.

Chapter 95 - (H. B. No. 709). "An Act authorizing the Board of Directors of any Water Improvement District or Water Control and Improvement District within the State to remit, in whole or in part, the penalties and interest on all ad valorem taxes levied by such Districts that are now delinquent and/or past due and unpaid, and which are paid on or before December 31, 1933, and declaring an emergency...

"Approved April 25, 1933.

"Effective April 25, 1933." -p. 211.

Chapter 102 - (H. B. No. 231). "An Act providing means and methods whereby suits and causes of actions involving judgments for the recovery of real property or the foreclosure of liens against real property, and which are pending on the effective date hereof or which may be filed within one hundred and eighty (180) days from the effective date hereof, or as otherwise provided herein, may be postponed or continued, and orders of sales and executions may be stayed by complying with the conditions as provided in this Act, authorizing temporary injunctions to stay sales under execution, orders of sales or deeds of trust, providing for extensions under certain conditions; permitting appeals without requiring supersedeas bonds, and setting forth the conditions to be complied with and the duties of the Judge and of the Court in respect thereto, limiting the time this Act shall be effective and suspending laws in conflict herewith, but not repealing any laws containing a savings clause, and declaring an emergency. Be it enacted...

"Section 1. From and after the effective date of this Act and during the period of time this Act is made effective as provided herein, in all suits or causes of action which are pending in any trial court exercising jurisdiction in this State on the effective date of this Act, and in all suits or causes of actions which may be filed within one hundred and eighty (180) days from and after the effective date of this Act and in which a judgment for the recovery of real property sought to be recovered, or wherein a recovery of real property is sought for a failure or omission to pay any indebtedness due thereon, or to foreclose any lien or liens thereon, the defendant shall have the right to a post-

postponement or continuance thereof as herein provided and a stay of orders of sales or executions by complying with the conditions as hereinafter set forth, to-wit:

"(1) That the defendant file therein a sworn statement showing:

"(a) That the defendant is unable to pay said indebtedness and that the property of the defendant, if sold under an order of sale, or any other property of the defendant, if sold under execution, would probably sell for less than its reasonable market value, and/or less than its intrinsic value.

"(1a) That the lien sought to be foreclosed was not procured or obtained for the purpose of securing in part or whole any indebtedness for money or property procured by misrepresentation, fraud, defalcation or embezzlement.

"(b) That the rendition of a judgment as prayed for by plaintiff and the sale of the defendant's property under deed of trust or execution or order of sale would result in an unfair, unjust and inequitable financial injury to the defendant.

"(c) That the property upon which the lien is sought to be foreclosed is not being wasted, illtreated, mismanaged or destroyed and is in substantially as good condition as when the lien was first executed, and that the defendant has not, with the intent to defeat or delay the collection of the indebtedness or the enforcement of the lien, dissipated the property or the rents and revenue theretofore derived therefrom.

"(d) That the defendant is not in arrears in the payment of taxes for more than four (4) years since February 1, 1922, on the property involved in the suit.

"(e) That the defendant consent either to the appointment by the Judge or the Court of a disinterested party to collect all rents and revenues, derived from the property upon which the lien exists, during the period of postponement or continuance or stay of orders of sales or executions and to apply the same as a credit on the indebtedness, or deposit the same in the registry of the Court to await the final disposition of the case or to use, apply or dispose of the rents as the Judge may direct without the appointment of a disinterested party to collect the same.

"Upon the filing of such motion the Judge or Court before whom said suit or cause of action is pending, shall, before proceeding to trial on its merits, hear evidence in support of or against the facts alleged in said motion, and if it be made to appear to the Court that said allegations are probably true, the Court shall defer rendering judgment in said cause for as long a period or one hundred and eighty (180) days, nor shall any order of sale or execution issue until after the expiration of the time fixed by the Court; provided, however, that the Judge or Court shall have authority, upon further application at the end of the time to which cause has been postponed, but not after the expiration of two hundred (200) days from the effective date of this Act, if it reasonably appears that the same condition exists as in the first instance, to grant further extensions from time to time, but in no event beyond May 1, 1934.

"It shall be the duty of the Court in determining whether or not said allegations are true, and whether a postponement or continuance shall be granted, to take into consideration the financial condition of the parties,



both plaintiffs and defendants, and the nature and character of the property, and the disposition likely to be made of the property if taken possession of by the plaintiff or retained by the defendant and the general economic conditions existing at the time of the hearing of the application.

"Sec. 2. Nothing herein shall be held to prevent or limit the right of any Court to enter any judgment by agreement of the parties...

"Sec. 11. All laws or parts of laws in conflict with any of the provisions of this Act, are hereby suspended for the period of one hundred and eighty (180) days from and after the effective date hereof, and to May 1, 1934, in all cases where extensions have been granted to that date as provided by this Act, but no Statute is intended to be repealed and upon the expiration of two hundred (200) days from and after the effective date of this Act, it shall be of no further force and effect and any and all laws suspended during the effective period of this Act, shall immediately become operative and in full force and effect as effectively as if this Act had not been passed...

"Approved May 1, 1933.

"Effective May 1, 1933." -pp. 225-229.

According to an Associated Press item (Dallas) of May 20, 1933, this act giving the district Courts discretionary power to postpone mortgage foreclosures for six months was held unconstitutional by Judge Robert B. Allen.

According to The United States News (1(24): 12, col. 2. Oct. 21-28, 1933)

"The Fifth District Court of Civil Appeals in Texas has sustained the constitutionality of the moratorium against foreclosure of mortgages. The moratorium act was passed by the 1933 Legislature."

Chapter 105 - (H. B. No. 914). "An Act to stay all sales under execution, or order of sale or under any deed of trust, mortgage or other contract giving or granting any power of sale of real property for debt now advertised to be made on May 2, 1933, or which was advertised for sale on March 7, 1933, or April 4, 1933, but which sale was stayed and postponed by virtue of Acts of the 43rd Legislature, until the first Tuesday in June, 1933; providing that no other or further advertisement or notice of any such sale than that lawfully given for sale on March 7, 1933, or April 4, 1933, or May 2, 1933, shall be required for such sale on the first Tuesday in June, 1933; providing the lien sought to be foreclosed was not procured for the purpose of securing in part or whole any indebtedness for money or property procured by misrepresentation, fraud, defalcation or embezzlement; providing the period for making return on any such execution or order of sale is extended for such period as may be necessary for officer to make return, but such extension shall not extend beyond June 1, 1933, and declaring an emergency...

"Approved May 1, 1933.

"Effective May 1, 1933." -pp. 232-233.

Chapter 169 - (S. B. No. 262). "An Act for the purpose of releasing the interest and penalties on all delinquent ad valorem and poll taxes that were delinquent on or before February 1, 1933, due the State, any

county, common school district, road district, levee improvement district, water improvement district and water control and improvement district, irrigation district and other defined subdivisions of the State provided same are paid on or before September 30, 1933, with an addition of certain specified interest, ... Be it enacted...

"Section 1. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before February 1, 1933, due the State, any county, common school district, road district, levee improvement district, water improvement district and water control and improvement district, irrigation district and other defined subdivisions of the State (and, subject to the provisions hereinbefore and hereinafter contained, such interest and penalties on delinquent ad valorem and poll taxes due cities, towns and villages, and special school districts, and independent school districts), shall be and the same are hereby released, provided, said ad valorem and poll taxes are paid on or before September 30, 1933; with an addition of one (1%) per cent penalty on said taxes; and shall be and the same are hereby released provided said ad valorem and poll taxes are paid after September 30, 1933, and on or before December 31, 1933, with an addition of two (2%) per cent penalty on said taxes; and shall be and the same are hereby released provided said ad valorem and poll taxes are paid after December 31, 1933, and on or before March 31, 1934, with an addition of four (4%) per cent penalty on said taxes, and shall be and the same are hereby released, provided, said ad valorem and poll taxes are paid after March 31, 1934, and on or before June 30, 1934, with an addition of six (6%) per cent penalty on said taxes; provided that the penalties prescribed herein shall not be cumulative. It is provided that the provisions hereof shall not apply to cities, towns, and villages, and special school districts, and independent school districts unless and until the governing body of any such city, town or village, or special school district or independent school district finds that unusual or excessive default in the payment of ad valorem and poll taxes has occurred, and that an extension of time for the payment of such delinquent ad valorem and poll taxes will promote and accelerate the collection thereof, where upon such governing body shall adopt a resolution, or ordinance, evidencing such finding, and upon the recording of such findings of fact, the provisions of this Act shall be in full force and effect as to any such city, town or village, or special school district or independent school district. It is hereby expressly and specifically provided that penalties and interest herein released are released only on delinquent ad valorem and poll taxes and on no other taxes.

"Sec. 2. And in the alternative and in the event the taxes are not paid as provided in Section 1 hereof, they may be paid in the manner set forth in this section by parties delinquent to the subdivisions enumerated in this section. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before February 1, 1933, due any city, town, village, special school district, independent school district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined self-governing subdivisions of the State, except counties, shall be and the same are hereby, subject to the provisions hereinafter contained, released, provided said ad valorem and poll taxes are paid on or before September 30, 1933, with an addition of one (1%) per cent penalty



on said taxes; or, in the event any person, firm, association of persons or corporation shall not be financially able to pay all delinquent taxes owed by such person, firm, association of persons or corporation on or before the due date of September 30, 1933, then, in that event, such person, firm, association of persons or corporation may, on or before September 30, 1933, appear before the public official charged with the duty of collecting said taxes and make sworn affidavit of such financial inability to pay all of said taxes. And in the event of such presentation of affidavit such person, firm, association of persons or corporation shall accompany the affidavit with a sum equal to twenty (20%) per cent of all such delinquent ad valorem and poll taxes owed by said person, firm, association of persons or corporation and the public official charged with the duty of collecting said delinquent ad valorem and poll taxes shall and is hereby empowered to accept such twenty (20%) per cent and shall credit the amount toward the payment of those taxes which were first delinquent. The person, firm, association or persons or corporation making such twenty (20%) per cent payment on or before September 30, 1933, shall be allowed to make the second payment of twenty (20%) per cent on or before June 30, 1934, the third payment of like amount on or before December 31, 1934, and the fourth payment of like amount on or before June 30, 1935, and the fifth and last payment of the balance due on or before December 31, 1935; each of which payments shall be accepted by the public official charged with the duty of collecting said taxes and shall be credited by him toward the payment of said taxes first delinquent and remaining unpaid. Each installment herein provided for shall bear interest at the rate of six (6%) per cent from September 30, 1933, said interest to be paid with each installment. The failure to pay any one of the installments herein provided for shall immediately cause the delinquent ad valorem and poll taxes on which the penalties and interest are hereby released to be subject to the General Laws of this State governing the collection of delinquent taxes. It is specifically provided herein that the provisions of this Section shall not apply to any city, town, village, special school district, independent school district, levee improvement district, water improvement district, water control and improvement district, irrigation district and other defined self-governing subdivisions of the State, unless and until the governing body of any such city, town, village, special school district, independent school district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined self-governing subdivision of the State, except counties, finds that unusual or excessive default in the payment of ad valorem and poll taxes has occurred and that an extension of time for the payment of such delinquent ad valorem and poll taxes will promote and accelerate the collection thereof, and that an extension of such time in conformity with the provisions of this Section will promote and accelerate the collection thereof, whereupon such governing board shall adopt a resolution or ordinance evidencing such findings, and upon the recording of such findings of fact the provisions of this Act shall be in full force and effect as to any such city, town, village, special school district, independent school district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined self-governing subdivisions of the State, except counties...

"Approved May 25, 1933.

"Effective May 25, 1933." -pp. 521-525.

This act was repealed by Chapter 79 (H. B. No. 40), Section 6, of the first called session of the forty-third legislature, p. 213. [q.v.]

#### Legislation Enacted - 1933 Called Session

Texas. Laws, statutes, etc. General and special laws of the State of Texas passed by the forty-third legislature at the first called session convened at the City of Austin, September 14, 1933 and adjourned October 13, 1933... 405 pp. [Austin, Tex., 1934?]

Chapter 31 - (H. B. No. 150). "An Act amending Article 7283 of the Revised Civil Statutes of Texas, 1925, reducing the cost of redeeming land sold for taxes; specifying the time for redemption and the money to be paid therefor; making the same apply to and govern redemptions from all State, county, municipal and/or district tax sales of real estate heretofore or hereafter made, regardless of the legal method used in making such sales; ratifying Articles 7284 and 7285 of the Revised Civil Statutes of Texas, 1925; providing if any part of this Act shall be held unconstitutional it shall not affect the validity of the remainder of the Act, and declaring an emergency. Be it enacted...

"Section 1. That Article 7283 of the Revised Civil Statutes, of Texas, 1925, be and is hereby amended so as to hereafter read as follows:

"Article 7283. The owner of the real estate sold for the payment of taxes, or his heirs or assigns or legal representatives, may, within two (2) years after the date of filing for record of the purchasers deed,, have the right to redeem the land on the following basis:

"(1) Within the first year of the redemption period upon the payment of the amount of money paid for the land, including One Dollar (\$1.00) tax deed recording fee and all taxes, penalties, interest and costs thereafter paid thereon plus ten per cent (10%) of the aggregate total.

"(2) Within the last year of the redemption period upon the payment of the amount of money paid for the land, including One Dollar (\$1.00) tax deed recording fee and all taxes, penalties, interest and costs thereafter paid thereon plus twenty per cent (20%) of the aggregate total.

"Provided, that, subject to the owner's right to redeem as aforesaid, any lien holder or party interested may within the time above specified redeem said property under the same provisions."

"Sec. 2. This Act is intended to apply to and govern the amount necessary to be paid for redemption from all State, County, municipal and/or district tax sales of real estate heretofore or hereafter made regardless of the legal method used in making such sales.

"Sec. 3. In addition to redeeming direct from the purchaser, redemption may also be made as provided in Articles 7284 and 7285 of the Revised Civil Statutes of Texas of 1925.

"Sec. 4. If any section, subsection, sentence, clause or word of this Act shall be held to be unconstitutional, then the remaining part shall be unaffected thereby and shall remain in full force and effect as the express intent of the Legislature.



"Sec. 5. The fact that the cost of redeeming land sold for taxes is one hundred per cent (100%) profit to the purchaser and the Constitution now authorizes the Legislature to reduce it and the fact that it ought to be reduced speedily for a long needed relief to the property owner, create an emergency and an imperative public necessity that the Constitutional Rule requiring bills to be read on three several days be suspended and it is hereby suspended and this Act shall take effect and be in force from and after its passage, and it is so enacted...

"Approved October 16, 1933.

"Effective October 16, 1933." -pp. 91-92.

Chapter 79 - (H. B. No. 40). "An Act releasing penalties and interest on ad valorem and poll taxes that were delinquent on or before July 1, 1933, due the State and certain subdivisions of the State... Be it enacted...

"Section 1. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before July 1, 1933, due to the State or to any county, common school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district and other defined subdivisions of the State, (except such cities, towns, villages, special school districts and independent school districts which do not adopt the provisions of this Act in the manner hereinafter provided), shall be and the same are hereby released provided said ad valorem and poll taxes are voluntarily paid on or before December 31, 1933, with an addition of two per cent (2%) penalty on said taxes; and shall be and the same are hereby released provided said taxes are voluntarily paid after December 31, 1933, and before March 31, 1934, with an addition of four per cent (4%) penalty on said taxes; and shall be and the same are hereby released provided said ad valorem and poll taxes are voluntarily paid after March 31, 1934, and on or before June 30, 1934, with an addition of six per cent (6%) penalty on said taxes; but it is especially provided that the penalties herein provided for shall not be cumulative. The provisions hereof shall not apply to delinquent ad valorem and poll taxes due to cities, towns, villages, special school districts or independent school districts unless and until said provisions are adopted by resolution or ordinance of the governing body of any such city, town, village, special school district or independent school district.

"Sec. 2. Nothing contained in Section 1 of this Act shall be construed as postponing, delaying or extending the time for the payment of delinquent taxes covered by this Act, nor as prohibiting, postponing or delaying the filing or prosecution of any suit or suits for the enforced collection of the same, and unless such delinquent taxes are paid within the time allowed in Section 1 hereof and prior to final judgment entered in any suit now pending or which may be hereafter filed to enforce the payment of such taxes, said taxes shall not be deemed to have been voluntarily paid under the terms of this Act and judgment shall be entered for the full amount of the taxes, penalties, interest and costs in the same manner as if this Act had never been passed.

"Sec. 3. In the event any city, town, village, special school district, water improvement district, water control and improvement district, irrigation district or other defined self-governing subdivisions of the State has heretofore adopted the provisions of Section 2, of Chapter 169 of the Acts of the Regular Session of the Forty-third Legislature, providing an alternative method for the payment of delinquent taxes; and any person, firm, association of persons, or corporation who shall not have been able to pay all delinquent ad valorem and poll taxes owed by such person, firm, association of persons, or corporation, and who, on or before September 30, 1933, appeared before the public officer charged with the duty of collecting said taxes and made sworn affidavit of such inability to pay all of said taxes, and such person, firm, association of persons or corporation has filed said affidavit with such officer and has, on or before September 30, 1933, paid twenty per cent (20%) of such delinquent taxes, and who has in all other respects complied with the provisions and said Section 2 of said Chapter 169 of the Acts of the Regular Session of the Forty-third Legislature, shall have all interest and penalties on such delinquent taxes remitted and released and the same are hereby remitted and released, subject to the provisions hereof; and such person, firm, association of persons, or corporations may make payment of the balance of said taxes in four (4) equal installments, which installments shall bear interest at the rate of six per cent (6%) from September 30, 1933, such interest shall be paid on the respective installments with each such installment; and such installments of taxes and interest shall be paid as follows: The first installment on or before June 30, 1934, the second installment on or before December 31, 1934, the third installment on or before June 30, 1935, and the fourth and last installment of the amount due on or before December 31, 1935. Each of such payments shall be accepted by the public official charged with the duty of collecting such taxes, and shall be credited by him toward the payment of said taxes first delinquent and remaining unpaid. The failure to pay any one of the installments as herein provided for, shall cause the delinquent ad valorem and poll taxes, on which the penalties and interest are hereby released, to become immediately due and payable together with interest on the entire amount of taxes, at the rate of six per cent (6%) per annum, from September 30, 1933, and be subject to the General Laws of this State governing the collection of delinquent taxes, as if this Act had not been passed. The provisions of this Section of this Act shall not apply to any delinquent taxes due the State or any county of this State.

"Sec. 4. No costs of any kind or character shall be allowed to any officer for services hereafter rendered by him in connection with the collection of delinquent taxes which are voluntarily paid by the tax payer within the time and in the manner herein provided; provided however, that nothing in this Act shall be construed as releasing any taxpayer from liability for the payment of any and all costs which have heretofore attached or accrued by reason of delinquency in the payment of any taxes upon which penalties and interest are released under the provisions of this Act.

"Sec. 5. Any person, firm, association of persons or corporation desiring to pay at one time all the delinquent taxes owed by such person, firm, association of persons or corporation for any one year or for any



number of years shall have the right to pay the same under the provision of Section 1 of this Act without at the same time paying any other taxes that may be then delinquent upon the same property for any other year or years.

"Sec. 6. Chapter 169, Acts, Regular Session of the Forty-third Legislature is hereby expressly repealed: all other laws and parts of laws in conflict with the provisions of this Act are hereby expressly suspended during the term of this act in so far as the same are in conflict with the provisions hereof.

"Sec. 7. It is further provided that in case any section, clause, sentence, paragraph or part of this Act shall for any reason be adjudged by any Court of competent or final jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Act, but shall be confined in its operation to the section, clause, sentence, paragraph or part thereof directly involved in the controversy in which said judgment shall have been rendered.

"Sec. 8. The fact that millions of dollars in taxes now delinquent for many years are owed by people who would and could meet their obligations if the heavy penalties imposed because of such delinquencies are removed, and the fact that under present laws people who are able to pay their delinquent taxes are escaping payment thereof without incurring or being subject to penalties or burdens create an emergency and an imperative public necessity demanding that the Constitutional Rule requiring bills to be read on three several days in each House be suspended, and the same is hereby suspended, and that this Act shall take effect and be in force from and after its passage, and it is so enacted....

"Approved October 25, 1933.

"Effective 90 days after adjournment." -pp. 211-214.

#### Governor's Proclamation, 1933.

"Gov. Miriam A. Ferguson today [March 10, 1933] declared a fifteen-day moratorium in all courts against money judgments in debt foreclosure and all other cases." Journal of Commerce [N.Y.] Mar. 11, 1933, p.3, col.1.

#### Legislation Enacted, 1934 Special Session.

According to an item in the Washington, D. C., Star of March 11, 1934 "a mortgage moratorium bill was made effective by Gov. Ferguson this week, staying mortgage foreclosures until February 15, 1935."

According to the U. S. News of Feb. 12, 1934 "The Texas Legislature has enacted a law to stay all pending foreclosure sales for 30 days, as a temporary measure pending action on a mortgage moratorium proposal."

#### Governor's Proclamation, 1934.

According to the Washington, D. C., Star of Jan. 28, 1934, the "moratorium for building and loan associations in Texas was extended this week by Gov. Miriam A. Ferguson and Banking Commissioner E. C. Brand to April 1, 1934 and members of the Legislature, anticipating an early session to amend the State relief bond law, urged the Legislature be convened immediately to extend the general moratorium law."

UTAH

Legislation Enacted - 1933 Regular and Special Sessions

Utah. Laws, statutes, etc. Laws ... passed at the special and regular sessions of the twentieth Legislature convened... January 2nd, 1933 and adjourned sine die on March 9th, 1933. 178 pp. [Salt Lake City, 1933]

Chapter 61. S. B. No. 45. Substitute for S. B. No. 22 and S. B. No. 42.  
(Passed March 9, 1933. In effect when Revised Statutes become effective.)

"An Act to provide for the payment of property taxes in installments; to provide for a discount upon property taxes paid in advance of delinquency and to reduce the rate of interest upon delinquent taxes and amending sections 80-10-25 and 80-10-59 of the revised statutes of Utah, 1933. Be it enacted...

"Section 1. Sections Amended.

"Sections 80-10-25 and 80-10-59 of the Revised Statutes of Utah, 1933, are amended to read as follows: ...

"All taxes, except those otherwise specifically provided for, unpaid at 12:00 M., on the 30th of November, or if that day falls on a Sunday or a holiday, then at 12:00 M., on the 29th day of November, of each year, following the date of levy are delinquent, and the county treasurer shall then close his office for the receipt of taxes until he has prepared his delinquent list for publication. All delinquent taxes shall be subject to a penalty of 2% of the amount of such taxes, and the amount of taxes and penalty shall bear interest at the rate of 8% per annum from the 1st day of January following the date of delinquency until paid; provided, that delinquent taxes of the years 1928, 1929, 1930, or 1931 may be redeemed at any time prior to January 1, 1935, upon payment of accrued taxes plus interest thereon at two per cent per annum.

"The county treasurer may accept and credit on account against taxes becoming due during the current year, at any time before the levies are made, payments in amounts of not less than \$10 and the discounts hereinafter provided for shall be allowed on such payments and credited against the tax thereafter becoming due. After the levies are made, the treasurer may accept payments on account of current taxes in sums not less than \$10, or the full amount of said tax remaining unpaid at any time before delinquency and the discounts hereinafter provided for shall apply to each such payment according to the date when the same is made.

"If any said taxes, or any part thereof, is paid during the month of January preceding the date when the same becomes delinquent, a discount of 5% of the amount so paid shall be allowed and deducted from said tax; if paid during February, a discount of 4 1/2% upon the amount so paid shall be allowed and deducted; if paid during March, a discount of 4% upon the amount so paid shall be allowed and deducted; if paid during April, a discount of 3 1/2% upon the amount so paid shall be allowed and deducted; if paid during May, a discount of 3% upon the amount so paid shall be allowed and deducted; if paid during June, a discount of 2 1/2% upon the amount so paid shall be allowed and deducted; if paid during July, a discount of 2% upon the amount so paid shall be allowed and deducted; if paid during August, a discount of 1 1/2% upon the amount so paid shall be allowed and deducted,



and if paid during September, a discount of 1% upon the amount so paid be allowed and deducted...

"Real estate taken over by the county for delinquent taxes may be redeemed by any person interested therein at any time while the certificate of tax sale is held by the county, within four years after the date of the sale thereof, by such person paying into the county treasury the amount due the county, including the sum of fifty cents for redemption certificate, all taxes subsequently assessed and all interest, penalty and cost that have accrued thereon; provided, that where any real estate is taken over by the county and remains unassigned, the date provided by law for redemption may be extended for an additional year upon payment, at any time within the redemption period, of an amount equal to that part of the delinquent tax which is four years delinquent plus penalty, plus interest accrued on such part of the delinquent tax; provided further, that real estate sold and assigned as provided in section 80-10-36 may be redeemed by any person interested therein, at any time within four years after the date of the sale thereof, by such person paying into the county treasury for the use of the assignee or his legal representatives the amount paid by such assignee, the sum of fifty cents for a redemption certificate, and all taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption, together with interest at the rate of 8% per annum on the whole from the date of payment to the day of redemption.

"The county treasurer shall accept and credit on account for the redemption of property sold for delinquent taxes, at any time prior to the expiration of the period of redemption and thereafter until the date of the public sale provided for in 80-10-68, payments in amounts of not less than \$10 except the final payment which may be in any amount. For the purpose of computing the amount required for redemption and for the purpose of making distribution of the payments received on account hereof, all such payments shall be applied in the following order:

"First, against the interest accrued upon the delinquent tax for the last year included in said delinquent account at the time of payment;

"Second, against the penalty charged upon the delinquent tax for the last year included in the delinquent account at the time of payment;

"Third, against the delinquent tax for the last year included in the delinquent account at the time of payment;

"Fourth, against the interest accrued upon the delinquent tax for the next to last year included in the delinquent account at the time of payment;

"And so on until the full amount of the delinquent tax, penalty and interest upon the unpaid balances shall have been paid within the period of redemption as aforesaid...

"Approved March 21, 1933." -pp. 110-111.

Chapter 62. S. B. No. 47. (Passed March 9, 1933. In effect when Revised Statutes become effective.) "An Act relating to the sale of property for delinquent taxes and to prescribe the terms upon which such property may be sold and amending Section 80-10-68 of the Revised Statutes of Utah, 1933. Be it enacted...

"Section 1. Section Amended.

"Section 80-10-68 of the Revised Statutes of Utah, 1933, is amended to read as follows:...

"Whenever a county, has received a tax deed for any real estate sold for delinquent taxes, the board of county commissioners shall, during the month of May in each year, after publication, once a week for four consecutive weeks preceding the date of sale, in a newspaper having general circulation in the county or if no newspaper is published in the county, by posting in five public places in the county, offer for sale at the front door of the county court house, at the time specified in the notice, to the highest bidder, each parcel of real estate which has been conveyed to the county during the current year pursuant to the provisions of section 80-10-66; provided, that in cases where the description of such real estate is so defective as to convey no title, such real estate shall not be so offered. The first bid received in an amount sufficient to pay the taxes, penalties, interest and costs, including all taxes assessed subsequently to the date of the certificate of sale shall be accepted unless a further bid in an amount sufficient to pay said taxes, penalties, interest and costs, for less than the entire parcel shall be received and the highest bid shall be construed to mean the bid of that bidder who will pay in cash the full amount of the taxes, penalties, interest and costs for the smallest portion of the entire parcel. The board of county commissioners shall, at any time after the period of redemption has expired and before the sale as herein provided, permit the redemption of such property.

"All property for which there is no purchaser at the sale provided for in this section shall thereafter be disposed of by the board of county commissioners at any time thereafter at either public or private sale, for such price and upon such terms as the said board may determine; provided, however, that the buyer shall pay at least 20% cash at the time of purchase and the balance on or before four years in annual or more frequent installments, together with interest on unpaid balances at 6% per annum payable with each installment. The equity of the purchaser shall be subject to taxation as other tangible property.

"Approved March 21, 1933." -pp. 111-112.

#### Bills Vetoed

According to the Utah Taxpayer March 1933, pp. 3-4, H. B. 85, Reducing Interest Rates on Back Taxes, and H. B. 169, giving the Courts Authority to Postpone Execution on Foreclosures, were vetoed by the Governor.

#### Legislation Enacted - 1933 (2d) Special Session

Law to prevent evictions by permitting county commissioners to credit overdue rentals from persons unable to pay against the taxes on the property. Passed. Salt Lake Tribune 8/3/33.

Not seen. Recorded in Legislative Reference Service, Library of Congress.



VERMONT

Legislation Enacted - 1933 Regular Session

Vermont. Laws, statutes, etc. Acts and resolves passed... at the thirty-second biennial session, 1933. Session commenced January 4, 1933. Adjourned March 25, 1933. 454 pp. [Bellows Falls, The Wyndham Press, Inc., 1933.]

No. 18 - (1811). "An Act to amend sections 890, 891 and 4138 of the General Laws (Sections 721, 722 and 3453, respectively, of the Public Laws as proposed) relating to the collection of taxes; and to repeal No. 25 of the Acts of 1925 (Section 723 of the Public Laws, as proposed). It is hereby enacted....

"Section 1. Section 890 of the General Laws (section 721 of the Public Laws, as proposed) is hereby amended so as to read as follows:

"Sec. 890.... Such a treasurer shall, on receipt of such tax bills, post notices in at least three public places and publish the same for one week in the newspapers of the town, if any are there published, calling upon the taxpayers to pay their respective taxes upon or before the date, or dates fixed for the payment of taxes by vote of the municipality, with a discount at the rate of not exceeding four per cent upon taxes paid in advance of such date. If the municipality does not by vote set a date for the payment of taxes, with a discount, then the treasurer shall post and publish notices and call upon the taxpayers to pay their respective taxes within a date set in such notices which shall not be less than thirty days nor more than ninety days and the treasurer shall mail to each taxpayer at his last known address a notice stating the amount of taxes due from him and when the same are payable.

"Sec. 2. Section 891 of the General Laws (section 722 of the Public Laws, as proposed) is hereby amended so as to read as follows:

"Sec. 891.... I. There shall be deducted from the taxes paid before such date, or dates, except state and county taxes, the per cent of discount, at the rate fixed by the municipality. When the municipality does not vote a discount, then the treasurer shall issue his warrant against the delinquent taxpayers for the amount of taxes remaining unpaid; and such warrants shall remain in full force, until all the taxes thereon are either collected, abated or have become outlawed. The treasurer shall deliver such warrant, together with a rate bill of such delinquent taxes, to the collector of the town, village, town school or fire district, who shall proceed forthwith to collect such taxes and shall, at the end of every two months, and also when demanded in writing by the selectmen, pay all taxes collected during such two months into the treasury named in his warrant.

"II. When a municipality votes that its taxes be paid to its treasurer or collector on or before a date, or dates fixed, with a discount according to law, then the treasurer or collector may receive taxes in advance, at any time after the municipality has so voted; and such treasurer or collector may allow a discount upon taxes paid in advance of the date or dates fixed, at the rate fixed by such vote. [Section 891 amended by Act No. 2 [H. 6] - Acts and Resolves, July 19, 1933, special session, pp. 3-4, q.v.]

"Sec. 3. Section 4138 of the General Laws (section 3453 of the Public Laws, as proposed) is hereby amended so as to read as follows:

"Sec. 4138... A municipality may by vote at a meeting at which a tax is raised, fix a date, or dates for the payment of the tax and may direct its collector, or treasurer as receiver of taxes, to deduct a per cent to be fixed by such vote, not to exceed four per cent from the tax of a person who pays his taxes on or before such date, or dates.

"Sec. 4. No. 25 of the Acts of 1925 (section 723 of the Public Laws, as proposed) is hereby repealed.

"Sec. 5. This act shall take effect from its passage.

"Approved March 2, 1933." --pp. 19-20.

No. 21 (H. 1651). "An Act to allow the payment of town taxes in installments. It is hereby enacted...

"Section 1... The warning for each annual town or other municipal meeting may contain an article in substance as follows:

"Will the town (or other municipality) vote to collect taxes on real and personal property in installments as provided by No.\*..... of the Acts of 1933."

"Sec. 2... In a town so voting, all such taxes assessed on the grand list shall be due and payable in such installments as the town may vote, not to exceed four in number, payable to the town treasurer or tax collector on July 5, September 1, November 1, and January 1 or on any of such dates following the annual taking of the grand list. A tax payer who pays each installment in full on or before the due date thereof shall be entitled to such rate of discount as the town may vote for the payment of each installment. No discount on any installment shall be allowed unless such installment shall be paid on or before the due date thereof. A tax payer may, at his option, anticipate subsequent installments and pay the same and shall be entitled to the proper rate of discount applicable at the time of payment.

"Sec. 3... All taxes payable in installments may bear interest if the town so votes at a rate not to exceed one per cent per month or fraction thereof from the due date of the installment.

"Sec. 4... The town treasurer shall within five days after the due date of the final installment deliver to the collector a list of such unpaid taxes with the name of each delinquent, for which list the treasurer shall receive five cents per name to be added to the unpaid tax. The collector after giving ten days' notice in writing of the time and place of payment to each delinquent of the amount of his unpaid taxes and the legal fees thereon, may immediately proceed to collect the same by proper process.

"Sec. 5... When the town treasurer or tax collector is informed and believes that a taxpayer whose taxes are unpaid is about to abscond or remove from the town, he shall at once institute in the name of the town an action of contract to collect the same, under section 917 of the General Laws, or the town treasurer may proceed under a warrant issued by him as provided by section 894 of the General Laws.

"Sec. 6... When a town has voted to collect its taxes under the provisions of this act, such taxes, including county and state taxes based on the grand list, except flood taxes and poll taxes, shall be collected hereunder.

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\*Number 21.



"Sec. 7... The provisions of section 887 of the General Laws relating to tax liens on real estate, shall apply to all taxes legally assessed under this act.

"Sec. 8... In a town taking advantage of this act, the town clerk shall within twenty-four hours after such vote is taken, notify the commissioner of taxes of the town's acceptance hereof; and the commissioner shall forthwith prepare, procure and furnish such town with the proper books for its use under this act at the expense of the town.

"Sec. 9... Nothing herein shall in any way abridge or enlarge the powers of the collectors as to any method or proceeding provided by existing law as to the collection of delinquent taxes.

"Sec. 10. This act shall take effect from its passage.

"Approved March 2, 1933." -pp. 21-23.\*

No. 30 - (rH 2721). "An Act governing certain legal proceedings during the present emergency. It is hereby enacted...

"Section 1... It is hereby declared that a public emergency exists growing out of the abnormal disruption in economic and financial processes, by reason of the serious conditions now prevailing in business circles, the probable delay in the resumption of the normal and ordinary functions of trade and marketing of products, and the consequent effect upon the current value of assets and credits.

"Sec. 2... While this act shall be and remain in force.

"(a) Personal property shall not be taken into the custody or possession of an officer under a writ of attachment issuing out of a county court except upon order of a chancellor first having been made on notice and after hearing; nor shall such personal property be taken into custody or possession by any such officer on a writ of attachment issuing out of a justice or municipal court except upon order of such justice or judge of such municipal court made upon like notice and hearing. Nothing herein shall be deemed to affect the existing statutes relating to attachment by lodging a copy of the process in the office of the town clerk, as now provided by law.

"(b) When real estate or personal property is taken upon execution and advertised for sale, the judgment debtor may apply to a chancellor for a stay of such sale. Notice of such application and the time and place of hearing thereon shall be given to the judgment creditor and to the officer levying such execution; and after such hearing which shall be held not later than five days after service of such notice, if the chancellor shall find that a stay of such sale will be for the benefit of all parties in interest, he may order that such sale be postponed for a period not to exceed three months on such terms and conditions as may be equitable. In the event that the date on which such sale is advertised to take place shall precede the date fixed for hearing on such application, the officer levying such execution shall adjourn the sale to a date subsequent to the date of such hearing. This section shall apply to executions heretofore levied but under which sale has not been had at the time this act takes effect. In computing the time within which action under such execution must be taken under the provisions of Chapter 120 of the General Laws (Chapter 91

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\*The proceedings of the town meetings were legalized by Acts nos. 22 and 23, pp. 23-24.

of the Public Laws as proposed); including the time within which real or personal property attached on mesne process shall be held to respond to the judgment rendered thereon, the time during which enforcement of such execution may be deferred under the provisions of this act shall not be included.

"(c) Whenever in any proceedings for the foreclosure of mortgages or liens upon personal property under the provisions of Chapters 136 and 137 of the General Laws (Chapters 107 and 108 of the Public Laws, as proposed) the officer foreclosing such mortgage or lien shall have taken possession of such property and advertised the same for sale, the mortgagor or lienor may apply to a chancellor for a stay of such sale, notice of which application and the time and place of hearing thereon shall be given to the holder of such mortgage or lien and to the officer foreclosing the same; and after such hearing, which shall be held not later than five days after service of such notice, if the chancellor shall find that a stay of such sale will be for the benefit of all parties in interest, he may order that such sale be postponed for a period not to exceed three months on such terms and conditions as may be equitable. In the event that the date on which such sale is advertised to take place shall precede the date fixed for hearing on such application, the officer foreclosing such mortgage or lien shall adjourn the same to a date subsequent to the date of such hearing.

"(d) Either party may apply at any time to the chancellor for such order in the premises as may be proper under the three preceding subdivisions of this section, and such chancellor shall have jurisdiction and authority to revoke, revise, alter or modify any previous order therein made by him, or by any justice of the peace or municipal judge.

"Sec. 3... While this act shall be and remain in force, in proceedings to foreclose a mortgage upon real estate, including the foreclosure of liens under the provisions of Sections 2810 to 2816 of the General Laws (Sections 2475 to 2481 of the Public Laws as proposed), the chancellor at the time of entering the decree of foreclosure, in his discretion, and upon such terms and conditions as shall be equitable under the then existing conditions, may extend the time within which the premises may be redeemed, for such period as may appear to him to be for the benefit of all parties interested, and at any time thereafter, upon petition of the mortgagor or those holding under him, on notice to the mortgagee and after herein thereon, may reopen such decree and make such further orders relating thereto as in his judgment and discretion may be proper. The provisions of this section, so far as pertinent thereto, shall apply to decrees heretofore entered where the time therein fixed for redemption has not expired on the date of such petition...

"Sec. 5... To the end that the real value of assets or credits of worthy debtors may not be sacrificed, during the period of emergency herein declared, where, under ordinary or normal conditions of business, such debtors would be able to pay their debts in full as the same matured, and thereby the interest of creditors be protected and the general good of the state be served, any person, as defined herein, against whom legal proceedings have been instituted or threatened for the recovery of such debt or debts, may apply by petition under oath to the court of chancery for the county in which he resides, setting forth therein a schedule of his debts, secured and unsecured, with the names and addresses of his creditors



and a mention of any security held by any such creditors, together with a statement of his assets, the estimated value of the good will of his business, its claimed value to the community at large as a going concern, his present and past business record, his probable ability to pay such debts under normal and ordinary business and economic conditions, and that he desires to obtain an extension of time in which to pay such debts.

"Sec. 6... Upon the filing of such a petition, if the same complies with the provisions of this act, the chancellor shall forthwith fix a time and place for hearing thereon, and in his discretion, and upon such terms and conditions as he may deem proper, may temporarily stay further proceedings against the petitioner until such hearing; and the petitioner shall cause notice of such hearing and restraining order to be given to each creditor by mailing to his last known address a copy of such order or orders, by registered mail. Proof of such notice shall be made by affidavit of the petitioner, his agent or attorney, filed with the chancellor on or before the date of such hearing.

"Sec. 7... Upon such hearing, if it shall appear to the chancellor that it is for the benefit of all parties interested and the general good of the community, that the business of such petitioner should be continued, and that the value of the assets and property of the debtor under ordinary and normal business and economic conditions exceeds the amount of his debts, and that there is a reasonable probability that the debtor may be able to effect an agreement for an extension of time, or a composition with his creditors, he may continue such restraining order in force under such terms and conditions as will protect the interest of all parties concerned, for a further period not to exceed sixty days; and upon such continued hearing, if the debtor shall have effected an agreement of extension or composition with his creditors, the chancellor shall approve the same and enter a decree in accordance with the terms thereof.

"Sec. 8... If upon such continued hearing a majority in number or amount of the creditors shall have agreed to such extension of time, the chancellor, in his discretion, may enter an order fixing a time not to exceed the time provided in such extension agreement, within which the assets or property of such debtor shall not be taken upon attachment or execution. If neither a majority in number nor amount of such creditors agree to such extension of time, the chancellor shall dismiss such petition.

"Sec. 9... Any party in interest may apply to the chancellor at any time upon the ground of a change in conditions, and the chancellor, in his discretion, upon notice and hearing, may revoke, revise, alter or modify any order previously made.

"Sec. 10... The chancellor shall have full power and authority to make all such orders as may be necessary or incidental to the exercise of the jurisdiction conferred by this act, including such orders relating to the custody, preservation and conservation of the assets and property of the debtor and the rights of creditors therein, as may be deemed necessary and proper for the protection of all parties in interest...

"Sec. 12... Nothing herein shall effect or change any lawful security held by any creditor, nor its order of priority, and such rights of security or priority shall be considered by the chancellor in any orders made hereunder relating to the subject matter of such security.

"Sec. 13... The chancellors shall make such general rules as they may deem necessary to establish and regulate the practice under this act.

"Sec. 14... Nothing herein shall be deemed to affect the general powers of a court of chancery relating to receivers and receiverships.

"Sec. 15... When the provisions of this act are invoked, any statute or statutes of limitation applicable to matters embraced in such proceeding, shall be suspended during the pendency thereof.

"Sec. 16... Nothing herein contained shall be deemed to preclude the application of Chapter 131 of the General Laws (Chapter 102 of the Public Laws as proposed) relating to the law of assignment, or of Section 1756 of the General Laws (Section 1380 of the Public Laws as proposed) relating to reduction or discharge of attachments, so far as the same may be invoked or availed of by a debtor.

"Sec. 17... While this act shall be in force, all acts, laws or statutes, or parts thereof, inconsistent herewith shall be deemed to be suspended, provided that upon the termination of the emergency herein defined, to be determined as hereinafter provided, this act shall cease to be effective and all such suspended acts, laws or statutes, or parts thereof, shall thereupon forthwith be and become in full force and effect, anything herein to the contrary notwithstanding. Except that whenever action has been taken or orders made by a chancellor under the provisions hereof, such chancellor shall have jurisdiction to make such further order therein as may be deemed necessary to an appropriate disposition of matters then pending before him.

"Sec. 18... If any portion of this act is held unconstitutional or invalid, such holding shall not affect the validity of the act as a whole, or any part thereof which can be given effect without the part so held to be unconstitutional or invalid.

"Sec. 19... The period of emergency herein provided for shall be from the date of the taking effect of this act until such date as the Legislature may, by joint resolution, designate to be the termination thereof, or, if the Legislature be not in session, the date so designated by a proclamation of the Governor.

"Sec. 20. This act shall take effect from its passage and terminate March 1st, 1935, unless previously terminated as provided in Section 19.

"Approved March 24, 1933." -pp. 49-53.

#### Legislation Enacted - 1933 Special Session

Vermont. Laws, statutes, etc. Acts and resolves passed by the general assembly of the State of Vermont at the special session of July 19, 1933. 30 pp. Montpelier, Vermont, Capital City Press, [1933].

No. 2 - (H. 61). "An Act to amend section 881 of the General Laws (section 711 of the Public Laws, as proposed), section 887 of the General Laws, as amended by No. 17 of the Acts of 1933 (section 718 of the Public Laws, as proposed), section 891 of the General Laws, as amended by subdivision 1 of section 2 of No. 18 of the Acts of 1933 (section 722 of the Public Laws, as proposed), and to legalize the grandlists of unorganized towns and gores for the year 1933 and taxes assessed thereon and to repeal section 4139 of the General Laws (section 719 c. of the Public Laws, as proposed). It is hereby enacted...

"Sec. 3. Section 891 of the General Laws, as amended by subdivision I of section 2 of No. 18 of the Acts of 1933 (section 722 of the Public



Laws, as proposed) is hereby amended so as to read as follows:

"Sec. 891... There shall be deducted from the taxes paid before such date, or dates, except state and county taxes, the per cent of discount, at the rate fixed by the municipality. After the expiration of the date, or dates, fixed under the provisions of the preceding section for the payment of taxes, the treasurer shall issue his warrant against the delinquent taxpayers for the amount of taxes remaining unpaid; and such warrants shall remain in full force, until all the taxes thereon have been fully paid or otherwise discharged. The treasurer shall deliver such warrant, together with a rate bill of such delinquent taxes, to the collector of the town, village town school or fire district, who shall proceed forthwith to collect such taxes and shall, at the end of every two months, and also when demanded in writing by the selectmen, pay all taxes collected during such two months into the treasury named in his warrant...

"Sec. 6... Section 4139 of the General Laws (section 719 c. of the Public Laws, as proposed) is hereby repealed.

"Sec. 7. This act shall take effect from its passage.

"Approved July 19, 1933." -pp. 3-4.

### VIRGINIA

#### Legislation Enacted - 1933 Special Session

Virginia. Laws, statutes, etc. Acts of the General assembly... Extra session which commenced at the State Capitol on Thursday, August 17, 1933. 137 pp. Richmond, Division of Purchase and Printing, 1933.

Chapter 9 - R. B. 101. "An Act to empower the boards of supervisors of the counties to release the liability for interest, penalties and accrued costs on unpaid county and district taxes for any year or years prior to and including the year nineteen hundred and thirty-two if such taxes are paid prior to June fifteenth, nineteen hundred and thirty-four, and to release the county treasurers and/or clerks of court of counties in which the board of supervisors have taken such action from liability for such penalties, interest and costs in all cases where taxes are paid prior to June fifteenth, nineteen hundred and thirty-four. Approved September 2, 1933.

"1. Be it enacted by the General Assembly of Virginia, That the board of supervisors of each county in this State may, by resolution or ordinance spread upon the minute book, release all persons, firms, associations and corporations from all liability for interest, penalties and accrued costs on any taxes due such county or districts of such county for any year or years prior to and including the year nineteen hundred and thirty-two, that are unpaid at the time the resolution or ordinance of the board of supervisors releasing the same becomes effective, provided such taxes are paid prior to June fifteenth, nineteen hundred and thirty-four; provided that such boards may, in their discretion, fix earlier dates for such payments and extend the same from time to time in the same manner. The treasurer and/or clerk of the court of any county in which such action has been taken by the board of supervisors, who does not collect such interest, penalties and costs upon such county and district taxes for such year or years which are paid prior to June fifteenth, nineteen hundred and thirty-four, shall be relieved from all liability therefor.

"Nothing in this act shall be construed to empower any such board of supervisors to release any liability for interest, penalties and accrued costs on such unpaid taxes as are not paid prior to June fifteenth, nineteen hundred and thirty-four.

"2. An emergency existing, this act shall be in force from its passage."  
-pp. 21-22.

Chapter 33 - [H. B. 11]. "An Act to amend and re-enact section 372 of the Tax Code of Virginia, as heretofore amended, relating to collection of taxes and levies and to repeal section 373 of said Tax Code. Approved September 11, 1933.

"1. Be it enacted by the General Assembly of Virginia, That section three hundred and seventy-two of the Tax Code of Virginia, as heretofore amended, be amended and re-enacted so as to read as follows:

"Section 372. Each treasurer shall commence to receive the State taxes and local levies as soon as he receives copies of the commissioner's books, and continue to receive the same up to and including the fifth day of December of each year; and for this purpose each county treasurer shall, except in counties having an area of less than thirty square miles, advertise for at least ten days at the courthouse and at the voting places in the magisterial districts, in such manner as may be necessary to give general publicity thereto, upon what day or days or parts thereof, he will be at some convenient public place in each magisterial district to receive taxes and levies and shall, at the time specified, go to the places so designated and remain there, during the time specified in such advertisement, for the purpose of receiving the State taxes and county levies, and shall receive the same. Any person failing to pay any State taxes or county and city levies on or before the fifth day of December, shall incur a penalty thereon of five per centum, which shall be added to the amount of taxes or levies due from such taxpayer, which, when collected by the treasurer, shall be accounted for in his settlements.

"Interest at the rate of six per centum per annum from the sixteenth day of June of the year next following the assessment year shall be collected upon the principal and penalties of all such taxes and levies then remaining unpaid, which penalty and interest shall be collected and accounted for by the officers charged with the duty of collecting such taxes or levies, along with the principal sum thereof.

"But this paragraph shall not apply to local levies in any city or town where penalty or interest on such levies is regulated by its charter, or by other special provisions of law.

"It shall be the duty of the treasurer, after the fifth day of December to call upon each person chargeable with taxes and levies who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county or corporation for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect them by distress or otherwise. Should it come to the knowledge of the treasurer that any such person or persons owing such taxes or levies is moving or contemplates moving from the county or corporation prior to the fifth day of December, he shall have power to collect the same by distress or otherwise at any time after such said bills shall have come into his hands; but it shall not be necessary



for the treasurer of the county of Henrico to designate or go to any place other than the county courthouse in the city of Richmond in order to receive the taxes and levies to be paid to such treasurer.

"2. Be it further enacted that section three hundred and seventy-three of the Tax Code of Virginia be, and the same hereby is, repealed." - pp. 60-61.

Chapter 35 - H. B. 161. "An Act to amend and re-enact section 2491 of the Code of Virginia, in relation to the redemption of real estate sold for delinquent taxes. Approved September 11, 1933.

"1. Be it enacted by the General Assembly of Virginia, That section twenty-four hundred and ninety-one of the Code of Virginia be amended and re-enacted so as to read as follows:

"Section 2491. The previous owner of any such real estate, his heirs, or assigns, or any person having the right to charge the same, with a debt, may, until further sale thereof, redeem such real estate by paying to the clerk of the circuit court of the county or corporation court of the city in which such real estate is situated the amount for which the sale was made, together with such additional sums as would have accrued from taxes and levies if the same had not been purchased by the treasurer in the name of the Comptroller, with interest on the amount for which the sale was made at the rate of six per centum from the day of sale, and on the additional sums from the fifteenth day of December in the year in which the same would have accrued; provided, however, that any person having the right to redeem any such real estate shall have the right to make partial payments thereon from time to time as he may desire, no payment, however, to be less than twenty-five per centum of the entire amount necessary to redeem, which payments shall be received by the clerk and endorsed at the appropriate place on the delinquent land book. When any such real estate shall be fully redeemed by the payment of all the taxes, interest and costs necessary for the full redemption thereof as hereinabove required, the clerk shall endorse the fact of such payment on the delinquent land book opposite the entry of the tract or lot. When real estate is redeemed as provided in this section the clerk shall certify the fact to the commissioner of the revenue of the county or city wherein such real estate lies. For making statement, calculating interest, and so forth, the said clerk shall be entitled to a fee of fifty cents, payable by the person redeeming his land. The clerk shall annually, at the time he makes report to the Comptroller, of taxes collected by him, report upon blanks to be furnished by the Comptroller the amounts received by him for redemption of delinquent lands, and shall pay the same into the public treasury at the time fixed by law for paying in other public money received by him. For his services in receiving this money and paying it into the treasury he shall be entitled to a commission of five per centum.

"2. An emergency existing, this act shall be in force from its passage." -pp. 61-62.

#### Legislation Enacted - 1934 Regular Session

Virginia. Laws, statutes, etc. Acts of the general assembly of the Commonwealth of Virginia Session which commenced at the State Capitol on

Wednesday, January 10, 1934. 123 pp. Richmond, Division of Purchase and Printing, 1934. ([Advance sheets] including Chap. 1 - 94, sect. 54)

Chapter 30 - (H. B. 181). "An Act to empower the boards of supervisors or other governing bodies of the counties to release the liability for interest, penalties and accrued cost on unpaid county and district taxes for the year 1933 if such taxes are paid prior to March 15, 1934, and to release the directors of finance, county treasurers and/or clerks of courts of counties in which the board of supervisors or other governing bodies have taken such action from liability for such penalties, interest and cost in all cases where taxes are paid prior to March 15, 1934...

"Approved Feb. 17, 1934." -p. 26.

#### WASHINGTON

#### Legislation Enacted - 1933 Regular Session

Washington (State) Laws, statutes, etc. Session laws of the State of Washington, Twenty-third session convened January 9, adjourned March 9, 1933... 1009 pp. Olympia, Wash., C. H. Olson, Public Printer, 1933.

Chapter 24 - (S. B. 149). "An Act relating to the tax levy for the reclamation revolving fund and amending section 12, chapter 158, of the Laws of 1919, as amended by section 1, chapter 218, of the Laws of 1927; section 1, chapter 94, of the Laws of 1929; and section 1, chapter 80, of the Laws of 1931. Be it enacted...

"Section 1. That section 12, chapter 158, of the Laws of 1919, (section 3015, Remington's Compiled Statutes), as amended by section 1, chapter 218, of the Laws of 1927; section 1, chapter 94, of the Laws of 1929; and section 1, chapter 80, of the Laws of 1931, be amended to read as follows:

"Section 12. For the purpose of raising revenue for the carrying out of the provisions of this act, the state equalization committee shall, beginning the fiscal year of 1919, and annually thereafter, except in the years 1933 and 1934, at the time of levying taxes for state purposes, levy upon all property subject to taxation, and the proper officers shall collect, a tax of one-half of one mill. The revenue so raised shall be paid into the state treasury and credited to the state reclamation revolving fund.

"Passed the Senate February 9, 1933.

"Passed the House February 15, 1933.

"Approved by the Governor February 18, 1933." -pp. 157-158.

Chapter 43 - (S. B. 106). "An Act relating to the organization and government of irrigation districts, the levy, collection and remission of assessments, tolls and charges therein, the payment of bonds, the leasing, with option to purchase, and sale of property... Be it enacted...

"Section 3. That section 7436 of Remington's Compiled Statutes of Washington be amended to read as follows:

"Section 7436. Assessments made in order to carry out the purpose of this act shall be made in proportion to the benefits accruing to the lands assessed and equitable credit shall be given to the lands having a partial or full water right: Provided, That nothing herein shall be construed



to affect or impair the obligation of any existing contract providing for a water supply to lands so assessed, unless the right under such contract shall first have been acquired by said district, and in acquiring such rights, the district may exercise the right of eminent domain.

"The secretary must between the first Monday in March and the first Tuesday in November each year prepare an assessment roll with appropriate headings in which must be listed all the lands within the district...

"Sec. 4. That section 7442 of Remington's Compiled Statutes of Washington be amended to read as follows:

"Section 7442... One-half of all assessments on said roll shall become delinquent on the first day of June following the filing of the roll unless said one-half is paid on or before the thirty-first day of May of said year, and the remaining one-half shall become delinquent on the first day of December following, unless said one-half is paid on or before the thirtieth day of November. All delinquent assessments shall bear interest at the rate of ten per cent per annum from the date of delinquency until paid...

"The provisions of this act with respect to delinquency and interest to be charged shall apply to all assessments now delinquent as well as to all assessments becoming delinquent hereafter; and it shall be the duty of the respective county treasurer to collect interest at said rate of ten per cent per annum without regard to the date of levy or delinquency: Provided, That upon redemption from any certificate of sale other than certificates of sale held by an irrigation district the county treasurer shall collect interest at the rate prescribed in such certificate of sale...

"Sec. 8. That Section 7445, of Remington's Compiled Statutes of Washington, be amended to read as follows:

"Section 7445. The owner or person in possession of any real estate offered for sale for assessments due thereon may designate in writing to the county treasurer by whom the sale is to be made, and prior to the sale, what portion of the property he wishes sold, if less than the whole; but if the owner or possessor does not, then the treasurer may designate it, and the person who will take the least quantity of the land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the assessment and costs due, including one dollar to the treasurer for duplicate of the certificate of sale, is the purchaser. The treasurer shall account to the district for said one dollar. If the purchaser does not pay the assessment and costs before ten o'clock a.m. the following day, the property must be re-sold on the next sale day for the assessments and costs. In case there is no purchaser in good faith for the same on the first day that the property is offered for sale, and if there is no purchaser in good faith when the property is offered thereafter for sale, the whole amount of the property assessed shall be struck off to the irrigation district as the purchaser, and the duplicate certificate shall be delivered to the secretary of the district, and filed by him in the office of the district...

"Notwithstanding anything in this act contained, the board of directors shall have authority, until March 1, 1935, to grant options to purchase or sell on deferred payment contracts or for cash, land acquired by deed on district assessment foreclosure, in such manner, at such price and upon such terms as they shall deem to be for the

best interests of the districts: Provided, That until March 1, 1935, redemption made within one year after deed as herein authorized shall be subject to any lease, option or contract sale previously made and the redemptioner shall be thereby subrogated to the districts rights; and shall be entitled to credit for any cash received by the district on account of any lease, option or sale, as the case may be, to the extent but not in excess of the amount required to effect redemption, from which, however, shall be deducted any advances made by the district in connection with the property redeemed: Provided, further, That, until said March 1, 1935, within ten days after the date of the issuance of treasurer's deed, the owner or person entitled, prior to the issuance of said deed, to make redemption, shall have the exclusive right to make written application to the board of directors of the district to purchase the property described in said treasurer's deed...

"Sec. 9. That chapter 4 of Title XLVIII of Remington's Compiled Statutes of Washington be amended by adding thereto a new section to be known as Section 7445-1, which shall read as follows:

"Section 7445-1. During the calendar year 1933, the board of directors of any irrigation district may, in its discretion and without being required so to do, remit the interest, and/or penalties on any unpaid assessments payable and delinquent in the year 1932, or in any year prior thereto, and where a certificate of sale for the non-payment of any assessment has issued to and is owned by the district, may remit such interest and/or penalties or any part thereof as are required to be paid to effect redemption: Provided, Such right to permit remitting interest and penalties for said years shall be limited to assessments paid and lands redeemed in the calendar year 1933: And provided, Such payments and/or redemptions have been authorized by resolution or resolutions of the board of directors entered upon its minutes from time to time.

"Upon certification by the secretary of said district to the treasurer thereof of such resolution or resolutions the treasurer shall be authorized to and shall accept payment during the calendar year 1933 of such assessments less remitted interest, and/or penalty thereon remitted, and shall as and when so paid note the same as redeemed of record...

"Sec. 11. That section 2, chapter 185, Laws of 1929, being section 7447 of Remington's Compiled Statutes of Washington, as amended by the Laws of 1929, be amended to read as follows:

"Section 7447. A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest at any time before deed issued, by paying the amount of the purchase price and interest as in this act provided, and the amount of any assessments which such purchaser may have paid thereon after purchase by him and during the period of redemption in this section provided, together with like interest on such amount, and if the irrigation district is the purchaser, the redemptioner shall not be required to pay the amount of any district assessment levied subsequent to the assessment for which said land was sold, but all subsequent and unpaid assessments levied upon said land to the date of such redemption shall remain a lien and be payable and the land be subject to sale and redemption at the times applicable to such subsequent annual district assessment...



"Sec. 13. This act is necessary for the immediate preservation of the public health and the support of the state government and its existing public institutions, and shall take effect immediately.

"Passed the Senate February 2, 1933.

"Passed the House February 17, 1933.

"Approved by the Governor February 27, 1933." -pp. 248-266.

Chapter 53 - S. B. 1. "An Act relating to the collection of taxes, providing for the remission of interest and principal upon delinquent real and personal property taxes, providing for payment of delinquent real property taxes in installments and declaring that this act shall take effect immediately. Be it enacted...

"Section 1. All accrued interest on delinquent real and personal property taxes for the year 1931 and prior years shall be and the same are hereby remitted on the year or years for which taxes are paid; if the taxes or one-half of the taxes for any of said years are paid in full at any one time on or before the first day of March, 1934: Provided, That the remission of interest herein provided for shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county: Provided, further, That there shall be an additional allowance of five per cent (5%) rebate to all persons paying any year or years of said delinquent taxes on or before November 30, 1933; Provided, further, No county shall institute or further prosecute any tax foreclosure proceedings until after March 1st, 1934.

"Sec. 2. At any time on or before the thirtieth day of November, 1933, the county treasurer of any county in the state is also authorized and directed to accept from any person or corporation owning real property in the state, upon which one or more payments or installments of real property taxes are more than six (6) months delinquent, a signed agreement to pay, first, the amount of the current taxes upon such property payable in the year 1933 and each year thereafter, and, secondly, not less than one-twentieth (1/20) of the total taxes upon such property delinquent prior to the 31st day of May, 1933, suspending all penalties and interest upon said taxes to said date, on or before the 31st day of each May and the 30th day of each November thereafter until all such delinquent taxes are paid in full. Such agreement shall provide for the payment of interest at the rate of six per cent (6%) per annum from May 31, 1933, upon the unpaid balance of such delinquent taxes and that such interest shall be paid with each installment under the agreement. It shall further provide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1933 or any year thereafter is not paid within twelve months after the same shall become delinquent the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the original tax and interest shall be restored, the payments made under the agreement shall be applied to the tax longest delinquent and the interest thereon and the county shall institute tax foreclosure proceedings as provided by law if or when the aggregate unpaid taxes are equal to five years' delinquency in amount: Provided, The tax shall remain a first lien on the real estate until the agreement is fully paid and satisfied.

"Sec. 3. The county treasurer shall withhold foreclosure proceedings upon the property so long as the signer of the agreement complies with the terms thereof.

"Sec. 4. The agreement shall become effective upon the signing thereof accompanied by the payment of one installment of delinquent taxes and interest, if any, and the payment of such portion of the current taxes as are then due and payable or delinquent...

"Sec. 8. This act is necessary for the immediate support of the state government and the existing public institutions of the state and shall take effect immediately.

"Passed the Senate February 3, 1933.

"Passed the Hous. February 14, 1933.

"Approved by the Governor March 2, 1933." -pp. 286-288.

Chapter 82 - S. B. 241. "An Act relating to the time of payment of real and personal property taxes for the year 1932 due and payable in the year 1933 and providing for the extension of the time during which rebates shall be allowed thereon and modifying the provisions of section 83 of chapter 130 of the Laws of the Extraordinary Session of 1925 relating to such rebates and providing that this act shall take effect immediately. Be it enacted...

"Section 1. The time for the payment of any taxes, both real and personal, that are due and payable in whole or in part before the 15th day of March, 1933, for the year 1932, shall be extended to and include the 15th day of May, 1933, in accordance with the same provisions as now provided for in chapter 33 of the Session Laws of 1933.

"Sec. 2. That the provisions of section 83 of chapter 130 of the Laws of the Extraordinary Session of 1925, allowing a rebate of three per cent (3%) to all payers of taxes who shall pay the taxes on real property in one payment and in full on or before the 15th day of March next prior to the date of delinquency, be modified for the year 1933 and that such taxpayers shall be allowed the said rebate of three per cent (3%) upon full payment of the 1932 taxes on or before the 15th day of May, 1933.

"Sec. 3. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

"Passed the Senate March 5, 1933.

"Passed the House March 8, 1933.

"Approved by the Governor March 10, 1933." -p. 379.

### Vetoed

The following is quoted from the Bureau Farmer [Washington State Farm Bureau] 8(8): 7-8. Apr. 1933: "The perplexing problem of a mortgage moratorium during the present depression was finally disposed of by passing a measure [H. B. 29] which proposed to leave the matter to the judges of the superior court with power to grant a stay of execution. The governor, however, vetoed the measure because of its wide scope."



Legislation Enacted - 1933 Special Session

Remington's revised statutes of Washington. 1934 Annual pocket part for volume 11. This pocket part supplements the statutes through the session laws of 1933, extra session, and the annotations through Wash. Rep., vol. 175. 83 pp. San Francisco, Bancroft-Whitney Co., 1934.

Chapter 12-A. Delinquent taxes.

"11273-1... All accrued interest on delinquent real and personal property taxes for the year 1931 and prior years shall be and the same are hereby remitted on the year or years for which taxes are paid, if the taxes or one-half of the taxes for any of said years are paid in full at any one time on or before the thirty-first day of May, 1934: Provided, That the remission of interest herein provided for shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county: Provided further, No county shall institute or further prosecute any tax foreclosure proceeding until after November 30, 1934. [L. '33, Ex. Sess., p. 125, par. 1.]...

"11273-1A... The provisions of this section shall apply to delinquent real and personal property taxes for the year 1931 and prior years, except, however, that the same shall not apply to any tax upon which a judgment has been entered or a certificate of delinquency has been issued to any person other than the county.

"All accrued interest shall be and the same is hereby remitted upon the delinquent tax for any year, or upon an installment of one-half of the delinquent tax for any year, paid in full at any one time after June 1, 1934, and on or before November 30, 1934, upon the condition, however, that interest at the rate of ten per cent per annum is therewith paid upon the principal amount of such delinquent tax from May 31, 1934, until date of payment thereof. [L. '33, p. 286, par. 1; L. '33, Ex. Sess., p. 125, par. 2.]...

"11273-2A... At any time on or before the thirtieth day of November, 1934, the county treasurer of any county in the state is also authorized and directed to accept from any person or corporation owning real property or holding a contract for the purchase thereof in the state, upon which one or more payments or installments of real property taxes are more than six (6) months delinquent, a signed agreement to pay, first, before delinquency, the amount of the current taxes upon such property payable in the year 1934 and each year thereafter, and, secondly, not less than one-twentieth (1/20) of the total taxes upon such property delinquent prior to the 31st day of May, 1934, suspending all penalties and interest upon said taxes to the date of contract, on or before the 31st day of each May and the 30th day of each November thereafter until all such delinquent taxes are paid in full. Such agreement shall provide for the payment of interest at the rate of six per cent (6%) per annum from May 31, 1933, upon the unpaid balance of such delinquent taxes and that such interest shall be paid with each installment under the agreement. Each payment on the principal under such agreement shall be applied to the tax longest delinquent. All interest collected under such agreement shall be paid into the county current expense fund. Such agreement shall provide that any unpaid balance thereunder, at the election of such person or corporation,

may be paid in full at any time, with interest thereon up to and including the day of payment. It shall further provide that in the event two successive payments of delinquent taxes are not paid on or before the date when due and/or in the event that any installment of taxes payable in the year 1934, or any year thereafter is not paid within twelve months after the same shall become delinquent the agreement shall become void and of no effect whatsoever. Upon the agreement becoming void the unpaid portion of the original tax and interest thereon shall be restored, the payments upon the principal made under the agreement shall be applied to the tax longest delinquent and the county shall institute tax foreclosure proceedings as provided by law if or when the aggregate unpaid taxes are delinquent for five years: Provided, The tax shall remain a first lien on the real estate until the agreement is fully paid and satisfied. [L. '33, Ex. Sess., p. 126, par. 3.]... " -pp. 67-69.

### WEST VIRGINIA

#### Legislation Enacted - 1933 Regular and Special Sessions

West Virginia. Laws, statutes, etc. Acts of the Legislature of West Virginia, regular and extraordinary sessions, 1933, and extraordinary session, 1932. v.p. [Charleston, Allied Printing Trades Council, 1933].

Extracts from Acts Extraordinary Session 1932, not included in this compilation.

Chapter 34 - (Senate Bill No. 170 - By Mr. Taylor).. "An Act to amend and reenact section eight, article one, chapter thirty-eight of the code of West Virginia, one thousand nine hundred thirty-one, relating to sales under trust deeds and requiring reports thereof to be made to the circuit court. [Passed March 11, 1933; in effect from passage. Became a law without the approval of the Governor.] Be it enacted...

"That section eight, article one, chapter thirty-eight of the code of West Virginia, one thousand nine hundred thirty-one, be and the same is hereby amended and reenacted to read as follows:

"Section 8. When a sale of property is made under any trust deed, otherwise than under a decree, the trustee shall promptly thereafter file his petition with his written report of sale to the circuit court of the county in which such sale shall have been made, or the judge thereof in vacation, praying for a confirmation of such sale, and in case the court or judge shall be satisfied that said sale was in all respects regular and that the sale price reported is reasonably adequate under all the circumstances, he shall confirm such sale; otherwise the court or judge shall have discretion to direct a resale or resales, under such terms or conditions as may be deemed just, to the end that a reasonably adequate price shall be obtained, and in determining all questions in respect to adequacy of price, the court or judge may consider the appraisement of the property, and as well affidavits filed pro and con on all evidence taken upon the inquiry. The trustee shall make no conveyance or transfer title to the property, until directed to do so by the court or judge: Provided, however, That in the case of real property, the provisions of article thirteen of this chapter shall be followed. All decrees and orders entered in



respect to such report of sale shall be entered upon the chancery order book and properly indexed in the name of the grantor in said trust deed, with the addition of the words 'trust deed.' The taxable cost of such proceeding shall be only that prescribed by law for filing reports and entering orders and decrees, and shall be payable as other costs of executing the trust. Such report may be made and filed in the vacation of the court, but in such case, the trustee shall by public proclamation at the time of sale give notice of the time and place at which the report will be so made." - Reg. Sess., pp. 101-102.

Chapter 35 - (Senate Bill No. 37 - By Mr. Belknap). "An Act to amend and reenact section fourteen-(a)-one, chapter sixty-nine, acts of one thousand nine hundred twenty-nine, relative to the extension of time given sheriffs for the collection of taxes.

"[Passed March 8, 1933; in effect from passage. Became a law without the approval of the Governor.]... Be it enacted...

"That section fourteen-(a)-one, chapter sixty-nine, acts of the legislature of one thousand nine hundred twenty-nine be amended and reenacted so as to read as follows:

"Section 14-(a)-1. The sheriffs of the several counties of the state of West Virginia whose term of office expired on the thirty-first day of December, one thousand nine hundred thirty-two, shall be allowed until the thirty-first day of December, one thousand nine hundred thirty-three, within which to make distraint and sale for the collection of taxes, with interest thereon, and costs of collection, not returned delinquent for the years one thousand nine hundred twenty-nine, one thousand nine hundred thirty, one thousand nine hundred thirty-one, and one thousand nine hundred thirty-two, and the said sheriffs and their deputies and the constables of their respective counties are empowered to collect the said taxes, either by suit or by making distraint and sale of the property of the persons against whom such assessment for taxes were made for the years one thousand nine hundred twenty-nine, one thousand nine hundred thirty, one thousand nine hundred thirty-one and one thousand nine hundred thirty-two, and for which taxes have not been returned delinquent for those years; and in case any such person against whom such assessments were made for those years has removed or shall remove to another county, the said sheriff and his deputies are authorized to make distraint and sale in such county to which any such person has removed or shall remove. Such sheriff may send a statement of the taxes due from any such person who has removed to another county to the sheriff of the county to which he or she has removed, and the sheriff of that county is authorized and empowered to make levy and collection of said taxes as on assessments made in his own county." -pp. 102-103, Reg. sess. 1933

Chapter 39 - (House Bill No. 365 - By Mr. Randolph). "An Act to amend and reenact sections six, seven and ten, article nine, chapter eleven, and section eighteen, article six, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended and reenacted by chapter twelve, acts of the legislature, extraordinary session one thousand nine hundred thirty-two, relating to tax levies and collections; and, providing for the semi-annual collection of taxes by all cities and municipalities.

"[Passed March 11, 1933: in effect from passage. Became a law without the approval of the Governor.]

"Article IX. Sec. 6. Dates for publication and posting of notices by sheriff of tax collections: penalty for failure by sheriff to post or publish notice.

"[Sec.] 7. All taxes, including municipalities, may be paid in semi-annual installments on November 1 and May 1; discounts and penalties.

"[Sec.] 10. Distrainment of goods and chattels for taxes due.

"Article VI. Sec. 18. Taxes of public service corporations may be paid in semi-annual installments on November 1 and May 1; discounts and penalties; proceedings on overpayments; auditor to transmit taxes collected to counties... -p. 123, Reg. sess. 1933.

Chapter 15 - (Senate Bill No. 64 - By Mr. Garrett). "An Act to extend the time for returning real estate assessed for one thousand nine hundred thirty-two taxes delinquent and relief to taxpayers. [Passed June 3, 1933; in effect from passage. Became a law without the approval of the Governor.]... Be it enacted...

"Section 1. The sheriff or collector, after ascertaining which of the taxes assessed in his county for the year one thousand nine hundred thirty-two cannot be collected, shall, on or before the first Monday in August, one thousand nine hundred thirty-three, make out alphabetical lists, by districts of three classes, as provided in (a), (b), and (c) of section twenty, article nine, chapter eleven of the code of West Virginia." -p. 111, Extraordinary sess. 1933.

Chapter 16 - (Com. Sub. for House Bill No. 12 - Originating in the Committee on the Judiciary). "An Act to provide for the collection and disbursement of taxes due and unpaid which have been assessed and levied on land and real estate, which land and real estate has been returned delinquent and/or forfeited by reason of such nonpayment; to declare any lien given on forfeited and/or delinquent land by an owner thereof by mortgage or trust deed whereby money is obtained to pay off and discharge such delinquencies and/or forfeitures to the extent of the taxes so paid off and discharged with the money so obtained and received to be a preferred lien and reserving to such lender the lien of the state to the extent of the taxes so paid, to provide for the redemption of the lands from such delinquencies and/or forfeitures; to provide for the redemption of lands sold at delinquent sales and purchased by individuals; to stay suits on forfeited lands; to make the provisions of this act applicable to delinquent municipal real estate not certified to the auditor; to extend the time for redemption of real estate as provided in sections sixteen and thirty, respectively, article ten, chapter eleven of the code of West Virginia; one thousand nine hundred thirty-one, sold for nonpayment of taxes and purchased by the state for each of the years nineteen hundred twenty-nine, nineteen hundred thirty and nineteen hundred thirty-one; to extend the time in which the auditor may certify to the commissioner of school lands lists of lands purchased for the state at sales thereof for taxes, as provided in section five, article three, chapter thirty-seven of said code, and not heretofore certified; and to repeal chapter seventeen of the acts of the legislature, extraordinary session, one thousand nine hundred thirty-two.

"[Passed June 3, 1933: in effect from passage. Became a law without the approval of the Governor.]



"Sec. 1. Redemption of real estate delinquent or forfeited for the non-payment of taxes, without interest or costs if paid within twelve months from the effective date of this act; what payment to include; how legal costs accrued by reason of suit to be paid by and credited to commissioner of school lands: how payment made when title contested.

"2. Commissioner of school lands to certify to auditor list of lands forfeited for nonpayment of taxes, on which no report has been made by him to the circuit court; redemption from commissioners of school lands; notice of

"3. Circuit clerk to certify to auditor list of lands forfeited for nonpayment of taxes, on which suits are pending or reported by commissioner of school lands, but no suit instituted.

"4. When reports mentioned in preceding sections to be made.

"5. Redemption from auditor of lands certified, as required by the preceding sections, without fees, costs or interest; reports by auditor to county assessor; form of receipt by auditor to party redeeming.

"6. Filing with clerk of county court of original receipt of auditor by person paying taxes; effect of filing receipt; effect of redemption on title of land redeemed; recordation of receipt by clerk.

"7. Lien of lender of borrowed money used to pay taxes, under mortgage or trust deed; lien of state reserved to lender; recordation of trust deed.

"8. Redemption within twenty-four months from date of act of lands purchased by individuals at delinquent sales, for which no deed has been executed; when individual purchasers at sheriff's sales for nonpayment of taxes may apply for deed.

"9. No suit to be instituted by commissioner of school lands until twenty-four months from the effective date of this act; exceptions; when act applies to delinquent municipal real estate not certified to auditor.

"10. Extensions for twenty-four months from effective date of this act of time for redemption of real estate sold for nonpayment of taxes for 1929, 1930 and 1931.

"11. Extension for twenty-four months from effective date of this act of time within which auditor shall certify to commissioner of school lands, lands purchased for state for taxes.

"12. Chapter seventeen, acts of extraordinary session, one thousand nine hundred thirty-two, repealed; unconstitutionality of part not to affect remainder of act..." -pp. 111-118, Extraordinary sess. 1933.

#### Legislation - 1934

House 78 extends the time for redemption from tax sales from one to three years on all tax sales during the years 1929 to 1932. Enacted. Tax Mag. Feb. 1934.

Mortgage relief bills introduced. Legislature of West Virginia gets several measures for moratorium. Washington, D. C., Star, Jan. 14, 1934.

"Charleston, W. Va., January 13 - Encouraged by the decision of the United States Supreme Court upholding the validity of the Minnesota law... several bills were introduced into the West Virginia Legislature this week. One of the bills differs from the Minnesota law only in the time for expiration of the moratorium, fixing January 15, 1935, as the limit for extending foreclosures.

"The West Virginia Supreme Court, several months ago held invalid an act which sought to grant relief to home owners by extending the time for proceeding to foreclosure on property held under deeds of trust...

"Only last Saturday, the House Delegates passed a bill directing circuit courts to grant injunctions to restrain foreclosures, when, due to economic distress, a mortgagor was unable to fulfill his part of the contract..."

## WISCONSIN

### Legislation Enacted - 1933 Regular Session

Wisconsin. Laws, statutes, etc. Wisconsin session laws... Part I, Special session 1931-1932 (reprint). Part II, passed by the biennial session of the Legislature, 1933. 1342 pp. Madison, 1933.

Laws of the special session, 1931-1932, have been omitted since they are listed in the first compilation [i.e. Agr. Econ. Bib. No. 45].

Chapter 11 - [No. 1, A. Published Feb. 15, 1933]. "An Act to create sections 278.101, 278.103, 278.104, and 278.105 of the statutes, relating to foreclosure of mortgages by action. The people of the state of Wisconsin, represented in senate/assembly, do enact as follows:

"Section 1. Five new sections are added to the statutes to read:

278.101 Existence of Emergency. It is declared that the provisions of sections 278.102, 278.103, 278.104, and 278.105 of this act are made necessary by a public emergency growing out of the present financial and economic conditions, gravely impairing the market for real estate, and endangering agriculture, the basic industry of the state, and threatening the destruction of the population's means of shelter, and resulting in numerous foreclosures of real estate mortgages throughout the state, and that the results of such foreclosures upon farms and homesteads are so far reaching that they create an emergency, which condition seriously affects so many of our citizens as to imperil the public welfare, health and morals, and the peace and security of the people of the state. This act is declared to be temporary and unless earlier repealed, will terminate in its effect in accordance with the dates as hereinafter provided.

"278.102 Emergency Extension of Redemption Period. (1) In any such farm or homestead foreclosure action commenced prior to March 1, 1935, in which judgment of foreclosure and sale has not been entered at the time this section takes effect, the one year period specified in section 278.10 may be extended as hereinafter provided. The court before which any such action is pending shall make full inquiry in regard to and upon all the facts and circumstances of the case, and may direct by the judgment that no foreclosure sale shall be made until the expiration of a reasonable period not exceeding two years beyond the one year period in section 278.10 provided, but in no event beyond March 1, 1938; and such extension beyond such one year period shall be upon such terms and conditions as the court in a sound discretion shall at the time of the judgment and from time to time thereafter determine; and the judgment shall provide accordingly and be subject upon motion to revision accordingly by grant or modification of such extended period.

"(2) Default in the payment of taxes, interest or insurance premiums, or in the payment of two or more of such items, shall not of itself be cause



in such action for the appointment of a receiver; but a receiver in such action may in the sound discretion of the court be appointed for such period or periods subsequent to the commencement of the action and upon such terms and conditions as the court determines to be just.

"278.103 Deferred Sale in Case of Existing Judgment. In any such farm or homestead foreclosure action in which judgment of foreclosure and sale was entered before the effective date of this act, and where no sale shall have been had, the plaintiff or his successors in interest shall, before the commencement of publication of notice of sale or thereafter and before confirmation of sale, if costs of notice and publication are paid or tendered apply to the court for an order directing the time and place of such sale and shall serve notice of the application therefor by mail upon all parties to the action or their attorneys; and all proceedings for sale shall be stayed during the pendency of such application; and upon the hearing of such application the court shall make full inquiry in regard to and upon all the facts and circumstances of the case, and may direct by order that no foreclosure sale shall be made until the expiration of a reasonable period not exceeding two years beyond the one year period in section 278.10 provided, but in no event beyond March 1, 1938; and such extension beyond such one year period shall be upon such terms and conditions as the court in a sound discretion shall at the time of the order and from time to time thereafter determine; and the order shall provide accordingly and be subject upon motion to revision accordingly by grant or modification of such extended period. [Section 278.103 amended by Chapter 474, pp. 1013-1015, q.v.]

"278.104 Section 7, Chapter 29 of Laws of Special Session of 1931. In no instance shall the combined effect of section 7 of chapter 29 of the laws of special session of 1931 and of the provisions of 278.102 or 278.103 be to extend the period prior to the commencement of publishing and posting notice of sale more than three years from the date of the judgment or order of sale or beyond March 1, 1938. [Section 278.104 amended by Chapter 125 (section 3) q.v.]

"278.105 Application for Confirmation of Sale and for Deficiency Judgment. At all times prior to March 1, 1938, whether upon judgments of foreclosure and sale heretofore or hereafter entered and in the case of all such judgments whether relating to farm or homestead property or other real estate, motion for confirmation of sale shall be only upon notice given by the plaintiff to the mortgagors whether they have appeared in the action or not and to all parties who have appeared or to the attorneys of such mortgagors and parties. Such notice shall be given either personally or by registered mail directed to the last known address, at least ten days prior to the date when the application is to be heard, and shall state, in addition to other matter required by law, whether or not application is also to be made for entry of deficiency judgment, the amount of the judgment, the amount realized upon the sale, the amount for which personal judgment will be sought against the several parties naming them, and the time and place of hearing. [Section 278.105 amended by chapter 474, pp. 1013-1015, q.v.]

"Section 2. Severability of Provisions. If any provision of this act or the application thereof to any person or circumstance is held unconstitutional, the remainder of the act and the application of such provision to other persons or circumstances shall not be affected thereby.

"Section 3. This act shall take effect upon passage and publication.

"Approved February 14, 1933." -pp. 167-169.

Chapter 13 - No. 11, S. Published Feb. 24, 1933. "An Act to create section 278.18 of the statutes, relating to the exercise of the equitable jurisdiction of courts in foreclosure actions. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. One section is added to the statutes to read: 278.18 Determination of Value at Time of Judgment. Before sale in any action for the foreclosure of a mortgage in which judgment shall be entered prior to January 1, 1938, the court shall exercise its equitable powers and shall, at the time of the rendition of judgment or at any time thereafter before sale, upon the application of any party in interest, determine and fix the value of the mortgaged premises.

"Section 2. This act shall take effect upon passage and publication.

"Approved February 23, 1933." -p. 170.

Chapter 15 - No. 24, S. Published Feb. 24, 1933. "An Act to create sections 281.20 to 281.23 of the statutes, providing machinery for the adjustment, extension and compromise of encumbrances on homes. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Four new sections are added to the statutes to read: 281.20 An Emergency Exists. The provisions of sections 281.20 to 281.23 are made necessary by the existence of an economic emergency... In view of the prevailing public emergency, it is deemed expedient to provide for a temporary curtailment of remedies for enforcing payment of certain debts, and to provide means of encouraging and facilitating between such debtors and creditors, the adjustment, extension, and compromise thereof.

"281.21 Temporary Emergency Legislation. Sections 281.20 to 281.23 are enacted as temporary emergency legislation, the provisions of which shall apply only to obligations secured by mortgage, land contract, trust deed, or other security in the nature of a mortgage upon real estate which constitutes a home. Their provisions shall not be in effect longer than March 1, 1935, and may be sooner terminated by the legislature...

"281.23 Local Mediation Board. (1) There is created in each county a local mediation board... (3) The local mediation boards shall bring about, between debtors and creditors, adjustments of, and mutually acceptable agreements for, the payment of obligations covered by this section... The local boards may make the following recommendations:

"(a) Extension of the time within which any obligation, or part thereof, shall be paid;

"(b) Reduction of the contract rate of interest provided for in the evidence of indebtedness to a just and reasonable rate, in view of the circumstances, for a period of not longer than three years, with provision for payment of the balance of the contract rate thereafter;

"(c) Reduction of the contract rate of interest provided for in the evidence of indebtedness to a just and reasonable rate in view of the circumstances, for a period of not longer than three years, without provision for the payment of the balance of the contract rate thereafter;

"(d) A division of the annual income from the mortgaged premises into three parts, to wit: First, a sum necessary to the debtor reasonably to maintain his family and the mortgaged premises, which shall be kept by the debtor; Second, a sum necessary for the payment of current taxes and



insurance upon the mortgaged premises; and Third, a sum, representing the balance, to be paid to the creditor and to be applied upon interest and principal;

"(c) A conveyance of the real estate involved to the creditor in complete satisfaction of the debt;

"(f) And such other recommendations as the board may deem just and reasonable...

"(8) The provisions of sections 281.20 to 281.23 shall apply only to obligations secured by mortgage, land contract, trust deed, or other security in the nature of a mortgage upon real estate which constitutes a home.

"Section 2. This act shall take effect upon passage and publication.

"Approved February 23, 1933." -pp. 171-175.

Chapter 16 - [No. 43, S. Published Feb. 24, 1933]. "An Act to authorize cities, villages and towns to extend the time on the payment of taxes on real estate assessed in the year 1932 to persons who are unable to pay such taxes...

"Effective upon passage and publication.

"Approved Feb. 23, 1933." -pp. 175-176.

"Authorizing governing body of any city, village or town to extend the time of payment of 1932 real estate taxes from March 22, 1933 to June 1, 1933. (Extension amounts to waiver of penalty and interest.)" -Wisconsin Taxpayer 1(18): 2. Oct. 1, 1933.

Chapter 73 - [No. 88, A. Published Apr. 15, 1933]. "An Act to amend subsection (1) of section 75.01 and subsection (1) of section 75.02 of the statutes, relating to interest on taxes...

"Effective upon passage and publication.

"Approved Apr. 13, 1933." -pp. 243-244.

Repealing the statute requiring interest payments for at least six months on tax certificates. Under the new law, interest is charged only from date of sale until taxes are redeemed." -Wisconsin Taxpayer 1(18): 2. Oct. 1, 1933.

Chapter 81 - [No. 744, A. Published Apr. 15, 1933]. "An Act to extend date of tax sales in the year 1933...

"Effective upon passage and publication.

"Approved Apr. 13, 1933." -pp. 251-252.

"Postponing the 1933 tax sales from second Tuesday in June to first Tuesday in August." -Wisconsin Taxpayer 1(18): 2. Oct. 1, 1933.

Section 1 relating to time of publishing notice of sale was amended by Chapter 350, pp. 748-749.

Chapter 86 - [No. 10 A. Published April 21, 1933]. "An Act to renumber section 272.29 to be subsection (1) of said section and to create subsection (2) of said section of the statutes, relating to adjournment of sale on execution. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Section 272.29 is renumbered to be subsection (1) of said section 272.29 of the statutes.

"Section 2. A new subsection is added to section 272.29 of the statutes to read: (272.29) (2) If at the time appointed for any such sale the sheriff shall deem it for the interest of all persons concerned therein he may adjourn the same from time to time, not exceeding in all thirty days. In case of such adjournment notice thereof shall be given by public declaration at the time and place first fixed for the sale. If the adjournment shall be for more than one day further notice shall be given by posting or publishing the same, or both, as the time and circumstances may admit.

"Section 3. This act shall take effect upon passage and publication.

"Approved April 19, 1933." -p. 256.

Chapter 87 - [No. 78, A. Published Apr. 21, 1933]. "An Act to create subsection (3) of section 75.01 of the statutes, relating to the redemption from tax sale. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. A new subsection is added to section 75.01 of the statutes to read: (75.01) (3) Nothing herein contained shall be construed to entitle any holder of a tax certificate against any land in Wisconsin to pay subsequent taxes on such land before the date of sale of such lands for any such tax; and in the event such tax certificate holder shall pay such subsequent taxes he shall not be entitled to charge or recover any sum as the principal of or interest on any amount paid as taxes on any lands before such lands have been sold for such taxes.

"Section 2. This act shall take effect upon passage and publication.

"Approved April 20, 1933." -pp. 256-257.

Amended by Chapter 146, p. 361, q.v.

Chapter 117 - [No. 268, S. Published May 13, 1933]. "An Act to create section 241.135 of the statutes, relating to the foreclosure of chattel mortgages. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. A new section is added to the statutes to read: 241.135 An Emergency Exists; Foreclosure of Chattel Mortgages...

"(2) No private or public sale of any live stock, machinery, grain, feed, growing crops or other equipment or produce of any farmer taken by virtue of any chattel mortgage, lease, or other instrument intended as security, except instruments covered by chapter 122, shall be made until at least twenty days notice of such sale shall have first been given to the mortgagor, his personal representatives, or his assigns, by registered mail addressed to his last known address.

-- "(3) Such notice shall contain prominently displayed a statement in substantially the following form: You are further notified that you have twenty days from the receipt of this notice within which to make application to the court, pursuant to section 241.135 of the Wisconsin statutes, to extend the five day period within which you can redeem your property to not to exceed one year. Fail not to act if you wish to save your property.

"(4) Within twenty days after the service of such notice the mortgagor, his personal representatives, or assigns may petition any court of record within the county where the property sought to be foreclosed is situated setting forth a description of the property sought to be foreclosed, the nature of the mortgage or other instrument securing the same, the date of default, the balance due of principal and interest, and the economic conditions of both the creditor and the debtor.



"(5) Upon the filing of such petition the court shall set a time for hearing thereon, at which hearing full inquiry by the court shall be made regarding the economic conditions of both the mortgagor and mortgagee or their respective assigns and upon all the facts and circumstances of the case shall determine and fix a reasonable time for the redemption of the property securing the instrument to be foreclosed, but not to exceed one year from the date of the sale. Such redemption period shall be extended upon such terms and conditions as to the court seems best, and such redemption shall be upon payment of the price realized at the sale, plus costs, with interest thereon at the rate of six per cent per annum.

"(6) Notice of such hearing shall be served upon the mortgagor, his personal representatives or his assigns, at least twenty days before the date of said hearing.

"(7) Property so redeemed shall be forever exempt from the lien of any judgment for deficiency in said action.

"(8) The provisions of this section are declared emergency legislation and while in effect the provisions of section 241.13 are supplementary hereto except in so far as they may be in conflict herewith.

"(9) This section shall not apply to any security given for federal feed or seed loan.

"Section 2. This act shall take effect upon passage and publication.

"Approved May 11, 1933." -pp. 291-292.

Chapter 125 - [No. 10, S. Published May 16, 1933]. "An Act to create section 269.58 and 278.106, and to amend section 278.104 of the statutes, relating to actions on evidence of indebtedness and to the redemption period in mortgage foreclosure. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Two new sections are added to the statutes to read: 269.58 Secured Debts; Commencement of Actions. (1) An Emergency Exists.

"(2) No action at law or in equity shall be commenced, or judgment entered in any action now pending, except for the foreclosure of a mortgage, where the evidence of indebtedness is secured by a mortgage on real estate, until the mortgage is foreclosed and the property encumbered or pledged has been sold and the sale thereof confirmed pursuant to such foreclosure action.

"278.106 Emergency Extension of Redemption Period. (1) An Emergency Exists.

"(2) (a) In any action commenced prior to March 1, 1935, in which the sale of the realty covered by the mortgage has not been confirmed by the court, the mortgagor, his heirs, executors, administrators and assigns may be granted the benefits of an emergency extension of the period of redemption, but not to exceed three years in all, nor for a longer period than one year at any one time.

"(b) In his application for such extension the party making the same shall set forth in a verified petition his economic condition, circumstances and earnings for the previous year. The extension may be granted by the court where the applicant shall pay during the period for which the extension is made the taxes, or interest, or both, in the discretion of the court.

"(3) At any time within one year from and after such sale, the mortgagor, his heirs, executors, administrators or assigns may apply to the court in which the action is pending to have the one-year period of redemption provided by section 297.11 extended, and upon application and upon such reason-

able notice to all parties interested as the court may prescribe, such extension may be granted as provided by chapter 278. The making of such application and the fixing by the court of a time and place of hearing thereon shall operate to extend the period of redemption until the court shall have acted upon said application. This section shall apply to all proceedings commenced prior to March 1, 1935.

"(4) (a) In any action commenced prior to March 1, 1935, pursuant to section 234.19 to recover possession of any leased property the lessee, his heirs, executors, administrators, successors or assigns may be granted the benefits of any emergency extension of the one year period provided in said section 234.19 to fully comply with the judgment requiring him to make good any default in the conditions of the lease, but not to exceed three years in all, nor for a longer period than one year at any one time.

"(b) At any time within one year from and after the entry of such judgment, the lessee, his heirs, executors, administrators, successors or assigns may apply to the court in which the action is pending to have the one year period provided by said section 234.19 extended, and upon application and upon such reasonable notice to all parties interested as the court may prescribe, such extension may be granted. The making of such application and the fixing by the court of a time and place of hearing thereon shall operate to extend the period of redemption until the court shall have acted upon said application. This section shall apply to all proceedings commenced prior to March 1, 1935.

"Section 3. Section 278.104 of the statutes (created by chapter 11, laws of 1933) is amended to read: 278.104 Relation to Prior Legislation. In no instance shall the combined effect of section 7 of chapter 29 of the laws of special session of 1931 and of the provisions of 278.102, \* \* \* 278.103 and 278.106 be to extend the period prior to the commencement of publishing and posting notice of sale more than three years from the date of judgment or order of sale or beyond March 1, 1938...

"Section 5. This act shall take effect upon passage and publication.

"Approved May 15, 1933." -pp. 298-300.

Chapter 146, No. 391, S. Published May 24, 1933. "An Act to amend subsection (3) of section 75.01 of the statutes, relating to issuance of tax certificates. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Subsection (3) of section 75.01 of the statutes (as created by Chapter 87, Laws of 1933) is amended to read: (75.01) (3) Nothing herein contained shall be construed to entitle any holder of a tax certificate against any land in Wisconsin to pay subsequent taxes on such land before the date of sale of such lands for any such tax; and in event such tax certificate holder shall pay such subsequent taxes he shall not be entitled to charge or recover any sum as the principal or interest on any amount paid as taxes on any lands before such lands have been sold for such taxes. Provided that when a county owns and holds a tax certificate on any land, the county treasurer may attach to such certificate subsequent delinquent taxes without publication and sale as otherwise provided by law.

"Section 2. This act shall take effect upon passage and publication.

"Approved May 22, 1933." -p. 361.



Chapter 163 - [No. 182, A. Published May 26, 1933]. "An Act to create section 74.035 of the statutes, relating to payment of taxes. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. A new section is added to the statutes to be numbered and to read: 74.035 (1) The treasurer of any town, village or city shall accept payment of taxes in advance, in installments of not less than ten dollars and in any multiple of five dollars; provided, that such treasurer, prior to the determination of the tax roll, shall accept such deposits on the anticipated tax on any tract or description of taxable property only to the extent of eighty per cent of the previous year's tax on such property. Deposits upon taxes on any property made under this section, upon completion of the tax roll, shall be credited to the tax assessed against such property. Funds so deposited by taxpayers are hereby declared to be trust funds and no part of such funds shall be available for expenditure by such city, town or village until such taxes become due.

"(2) The part-time treasurer of any town, city or village may designate banks to which taxpayers may pay such advance deposits. Notice of such banks shall be made in manner provided in subsection (4) of section 74.03. Receipts from such banks shall protect the taxpayer to same extent as a receipt signed by treasurer in person.

"Section 2. This act shall take effect upon passage and publication.

"Approved May 25, 1933." -p. 427.

Chapter 192 - [No. 357, S. Published June 5, 1933]. "An Act to cancel penalty and interest charges on state taxes due on the second Monday of March, 1933. The People of the state of Wisconsin, represented in senate and assembly do enact as follows:

"Section 1. All penalties and interest charges accrued on state taxes and state charges required by law to be transmitted to the state treasurer by the second Monday in March of 1933 shall be remitted and cancelled if such taxes or charges are paid on or before June 1, 1933.

"Section 2. This act shall take effect upon passage and publication.

"Approved June 2, 1933." -p. 490.

Chapter 199 - [No. 504, A. Published June 5, 1933]. "An Act to amend section 74.04 of the statutes, relating to payment of county taxes with scrip certificates. The people of the state of Wisconsin, represented in senate and assembly do enact as follows:

"Section 1. Section 74.04 of the statutes is amended to read: 74.04 Town, city and village orders shall be receivable for taxes in the town, city or village where issued, and shall be allowed the treasurer on settlement of such taxes; and county orders, scrip and accrued interest and jurors' certificates shall be receivable for taxes in the county where issued, and shall be allowed the treasurer on settlement of county taxes with the county treasurer; but no town, city or village treasurer shall receive orders in payment for taxes to a larger amount than the town, city or village taxes included in his tax roll, exclusive of all taxes for school purposes, nor county orders, script and accrued interest and jurors' certificates to a greater amount than the county tax included therein. County scrip and accrued interest

thereon shall be accepted by the county issuing the same in payment of all delinquent county taxes where the county holds the tax certificate, and any such county may, when authorized by its county board, accept such scrip in payment of any delinquent taxes where the county holds the tax certificate.

"Section 3. This act shall take effect upon passage and publication.

"Approved June 2, 1933." -pp. 495-496.

Chapter 244 - [No. 47, A. Published June 13, 1933]. "An Act to create section 74.325 and a new subsection (2) of section 75.01; and to amend paragraph (c) of subsection (2) of section 74.03, subsection (2) of section 74.29, sections 74.32, 74.39 and subsection (1) of section 74.43, subsection (1) of section 74.46, sections 74.52, 74.63 and 74.67, subsection (1) of section 75.01, 75.19 and 75.25 and subsection (1) of section 75.02, sections 75.06, 75.10 of section 75.34 of the statutes, relating to delinquent taxes...

"Effective upon passage and publication.

"Approved June 9, 1933." -pp. 552-561.

Chapter 244 of the Session laws provides that delinquent taxes on land may be paid in installments of not less than \$10 and in any multiple of \$5. Each installment is to be applied first to discharge interest and other accrued charges on the delinquent taxes and the balance will go toward retiring the balance of the principal of the tax. Redemption of land sold for taxes may be made in the same manner as the installment payment of property taxes." -Wisconsin Taxpayer 1 (18): 2. Oct. 1, 1933.

Chapter 288 - [No. 387, S. Published June 21, 1933]. "An Act relating to payment of delinquent real estate taxes for the years 1931 and 1932...

"Effective upon passage and publication.

"Approved June 20, 1933."

"(1) Exempting 1932 delinquent real estate taxes from penalty and interest charges, (Advertising fee not exempted) if paid on or before the fourth Monday in June, 1933.

"(2) Providing that town, city or village treasurers shall make a supplemental settlement on July 15

"(3) Providing that counties and the city of Milwaukee may waive any or all interest and penalty charges on delinquent real estate taxes for the years 1931 and 1932 for which the county holds tax certificates, provided such taxes are paid before July 1, 1934." -Wisconsin Taxpayer 1(18): 2. Oct. 1, 1933.

Chapter 301 - [No. 726, A. Published June 22, 1933]. "An Act to create sections 281.20 to 281.22 of the statutes, relating to the foreclosure of land contracts and long-term leases. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Three new sections are added to the statutes to read: 281.20 It is declared that the provisions of sections 281.21 and 281.22 are made necessary by a public emergency... This act is declared to be temporary and unless earlier repealed, will terminate in its effect in accordance with the dates as hereinafter provided.

"281.21 (1) In any action for the foreclosure of land contract, or for the performance of such land contract, in which judgment shall be entered prior to April 1, 1937, the court in its discretion may fix a period of



redemption not to exceed one year conditioned that during such period the defendant pay the current interest or taxes, or both, in the discretion of the court.

"(2) In all actions where judgment has not been made absolute at the time that this section goes into effect the defendant may apply to the court for the relief provided herein.

"(3) The defendant in default under a land contract shall have the right at any time before judgment to tender to the plaintiff the delinquent installments thereunder, plus the costs of the action and shall thereupon be entitled to a dismissal of the action.

"281.22 No judgment shall be entered in any action commenced before March 1, 1935, for ejection or unlawful detainer for failure to comply with any of the provisions of a lease for ten years or more, except leases mentioned in section 234.19 of fifty years or more, where the lessee pursuant to said lease has constructed improvements of more than one-half the value of the land on which said improvements are constructed, without containing a provision that the premises shall remain in possession of said lessee or his assigns for a redemption period which is herewith placed at from one to three years within the discretion of the court.

"Section 2. This act shall take effect upon passage and publication.

"Approved June 20, 1933." -pp. 620-621.

Chapter 304 - [No. 44, A. Published June 23, 1933]. "An Act to amend section 278.16 of the statutes, relating to the place of sale in mortgage foreclosures...

"Effective upon passage and publication.

"Approved June 21, 1933." -p. 630.

Provides that "upon proper application and good cause shown, the court shall order the sale to be held upon the mortgaged premises."

Chapter 331 - [No. 540, A. Published June 30, 1933]. "An Act to amend section 70.06 of the statutes, relating to assessment of real and personal property. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Section 70.06 of the statutes is amended to read: 70.06 The assessor of each assessment district shall begin as soon as practicable after the April election, in assessment districts where an assessor is elected at such election, and in other assessment districts as soon as practicable after the first day of January in each year, and proceed to assess all the real and personal property liable to taxation in such district. Such assessment shall be completed, if possible, before the day set for the meeting of the board of review in each district but in any event, except in cities of the first class, shall be finally completed before the first Monday in August. All real and personal property shall be assessed as of the first day of May in such year except as provided in section 70.13. All real property conveyed to any county by tax deed before the first Monday in August of any year shall not be included in such assessment for such year.

"Section 2. This act shall take effect upon passage and publication.

"Approved June 28, 1933." -pp. 693-694.

Chapter 534 - [No. 629, A. Published June 30, 1933]. "An Act to create subsection (1m) of section 75.01 of the statutes, relating to the sale of tax certificates by counties. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. A new subsection is added to section 75.01 of the statutes to be numbered and to read: (75.01) (1m) The county board may fix the interest rate to be paid upon redemption of tax certificates held by the county, but such interest rate shall not be more than fifteen per cent per annum. The board may require that a given interest rate chargeable upon such redemption of such certificates shall apply only upon condition that such certificates are redeemed within a period of time fixed by the board.

"Section 2. This act shall take effect upon passage and publication.

"Approved June 28, 1933." -p. 696.

Chapter 350. See note under Chapter No. 81.

Chapter 416 - [No. 381, A. Published July 15, 1933]. "An Act to create sections 297.131 and 297.132 of the statutes, relating to foreclosure of mortgages by advertisement. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Two new sections are added to the statutes to read: 297.131 Existence of Emergency. It is declared that the provisions of section 297.132 of this act are made necessary by a public emergency... This act is declared to be temporary and, unless sooner repealed, will terminate in its effect in accordance with the date as hereinafter provided.

"297.132 Emergency Extension of Redemption Period. In the case of any such sale of farm or homestead lands, whether pursuant to mortgage heretofore or hereafter made, the mortgagor, his heirs, executors, administrators or assigns or any other person as in this chapter described claiming under the mortgagor, may, at any time within one year after such sale, apply to any court of competent jurisdiction for an order for the extension of the one year period of redemption provided in section 297.11, and shall serve notice of the application therefor, accompanied by a verified petition... and the hearing upon such notice and verified petition shall be at the expiration of such period as provided in case of service of summons; and the execution and delivery of deed as in section 297.14 provided, shall be stayed during the pendency of such application; and upon the hearing of such application the court may upon full inquiry in regard to and upon all the facts and circumstances of the case direct by order that no deed be executed or delivered until the expiration of a reasonable period not exceeding two years beyond the one year period in section 297.11 provided, but in no event beyond March 1, 1938, and that the period of redemption be extended accordingly; and such extension beyond such one year period shall be upon such terms and conditions as the court in a sound discretion shall at the time of the order and from time to time thereafter determine; and the order shall provide accordingly and be subject upon motion to revision accordingly by grant or modification of such extended period...

"Section 3. This act shall take effect upon passage and publication.

"Approved July 14, 1933." -pp. 882-883.



Chapter 426 - No. 24, A. Published July 21, 1933. "An Act to repeal subsection (3) of section 70.68 and sections 74.03 and 74.15; to create a new section 74.03 and subsection (1a) of section 70.68; and to amend subsections (1) and (4) of section 70.68, sections 74.02, 74.17, 74.19, 74.20 and 74.21 and subsections (1) and (2) of section 74.26 of the statutes, relating to the semi-annual payment of taxes. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Subsection (3) of section 70.68 and sections 74.03 and 74.15 of the statutes are repealed.

"Section 2. A new section is added to the statutes and a new subsection is added to section 70.68 to be numbered and to read: 74.03 (1) Commencing with the 1935 tax roll, all personal property taxes shall be paid on or before the thirty-first day of January and all real estate taxes may be paid in two installments, as provided in this section.

"(2) Each and every person or corporation charged with real estate taxes on a tax roll in the hands of the city, town or village treasurer, shall pay to such treasurer the full amount thereof on or before the thirty-first day of January next following the receipt of such tax roll by such treasurer, or he may pay the same in two instalments as follows:

"(a) Commencing with the 1935 tax roll and on the 1936 roll, in each case the first instalment shall be sixty per cent and the second instalment, forty per cent; on the 1937 and 1938 rolls, in each case the first instalment shall be fifty-five per cent and the second instalment forty-five per cent; on the 1939 roll, and each roll thereafter, each instalment shall be fifty per cent.

"(b) The first instalment shall be paid to the town, city or village treasurer on or before the thirty-first day of January.

"(c) The second instalment shall be paid to the county treasurer, except as provided in subsection (10), without penalty or interest on or before the last day of July next succeeding.

"(3) The payment of special assessments provided for in section 62.21 may be made in two instalments, as provided in sub-section (2), if authorized by a two-thirds vote of the town or village board or city council. No other special assessments shall be subject to payment in instalments under this section.

"(4) When the first instalment of the real estate taxes so charged is not paid on or before the thirty-first day of January, the whole amount of such real estate taxes shall become due and payable and shall be collected, together with unpaid personal property taxes, on or before the last day of February by the town, city or village treasurer with a penalty of two per cent. All such taxes remaining unpaid on the first day of March shall be declared delinquent and returned to the county treasurer as provided in section 74.17. Thereafter such taxes shall be collected by the county treasurer with the penalty of two per cent and interest at the rate of one per cent per month or fraction thereof from January first next preceding...

"(6) The second instalment of real estate taxes remaining unpaid on the first day of August shall be declared delinquent and shall be subject to a penalty of two per cent and interest at the rate of one per cent per month or fraction thereof from the said first day of August until paid or until the property upon which such taxes are levied is sold at the next tax sale as provided by law, but the total penalty and interest charge on such delinquent second instalment shall not exceed eight per cent...

"Section 4. This act shall take effect October 1, 1935.

"Approved July 20, 1933." -pp. 893-901.



Chapter 474 - [No. 931, A. Published July 29, 1933]. "An Act to amend sections 278.103 and 278.105 and to create section 278.107 of the statutes, relating to mortgage foreclosures. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. Sections 278.103 and 278.105 of the statutes (chapter 11, laws of 1933) are amended to read: 278.103 In any such farm or homestead foreclosure action in which judgment of foreclosure and sale was entered before the effective date of this act, and where no sale shall have been had, the plaintiff or his successors in interest shall, before the commencement of publication of notice of sale or thereafter and before confirmation of sale, if costs of notice and publication are paid or tendered apply to the court for an order directing the time and place of such sale and shall serve notice of the application therefor by mail, directed to the last known address, posted at least five days before the hearing, upon the record owner of the equity of redemption and upon all parties \*\*\* who have appeared in the action or their attorneys; and all proceedings for sale shall be stayed during the pendency of such application; and upon the hearing of such application the court shall make full inquiry in regard to and upon all the facts and circumstances of the case, and may direct by order that no foreclosure sale shall be made until the expiration of a reasonable period not exceeding two years beyond the one year period in section 278.10 provided, but in no event beyond March 1, 1938; and such extension beyond such one year period shall be upon such terms and conditions as the court in a sound discretion shall at the time of the order and from time to time thereafter determine; and the order shall provide accordingly and be subject upon motion to revision accordingly by grant or modification of such extended period.

"278.105 At all times prior to March 1, 1938, whether upon judgments of foreclosure and sale heretofore or hereafter entered and in the case of all such judgments whether relating to farm or homestead property or other real estate, motion for confirmation of sale shall be only upon notice given by the plaintiff to the mortgagors whether they have appeared in the action or not and to all parties who have appeared or to the attorneys of such mortgagors and parties. Such notice shall be given either personally or by registered mail directed to the last known address, posted at least \*\*\* five days prior to the date when the application is to be heard, and shall state, in addition to other matter required by law, whether or not application is also to be made for entry of deficiency judgment, the amount of the judgment, the amount realized upon the sale, the amount for which personal judgment will be sought against the several parties naming them, and the time and place of hearing.

"Section 2. A new section is added to the statutes to read: 278.107 The provisions of sections 278.101 to 278.106 shall not apply to any contract entered into on or after July 1, 1933.

"Section 3. This act shall take effect upon passage and publication.

"Approved July 25, 1933." -pp. 1013-1015.

#### Governor's Proclamation, 1933.

Governor Schmedeman proclaims moratorium on foreclosures. Commercial & Financial Chronicle 136: 691. Jan. 28, 1933.

"On Jan. 13 Governor A. G. Schmedeman issued a proclamation calling upon Circuit Judges of the State to hold in abeyance all mortgage fore-



closure proceedings until the Wisconsin Legislature, which is now in session, has an opportunity to enact relief legislation. The proclamation is said to have followed the introduction of a bill to carry out the administration's plan of vesting the courts with the power to extend the period of redemption of foreclosed property from one to three years."

Comments on the Governor's action are quoted from the Milwaukee "Sentinel" of Jan. 14. The Chronicle also quotes from the "Sentinel" of Jan. 17 in regard to a 30-day stay on all home mortgages granted by the Milwaukee County Board of Circuit Judges.

"The moratorium is said to have become effective on Jan. 16 and it was expected that the Legislature will have acted on the administration's mortgage program before its expiration."

#### Legislation Enacted - 1933/34 Special Session.

Wisconsin. Laws, statutes, etc. Wisconsin special session laws... passed by the special session of the Legislature. Convened, Dec. 11, 1933. Adjourned, Feb. 3, 1934. 80 pp. Madison, 1934.

Chapter 8 - No. 19, A. Published February 1, 1934. "An Act to authorize cities, villages, and towns to extend the time on the payment of taxes on real estate assessed in the year 1933 to persons who are unable to pay such taxes. The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

"Section 1. The governing body of any city, village, or town may by a two-thirds vote of the members-elect authorize the treasurer to extend the time for the payment of the taxes on real estate for the year 1933 up to and including June 1, 1934, of such classes of taxpayers and upon such conditions as it shall determine. Taxpayers desiring to take advantage of any such extension shall file an affidavit with the treasurer to establish their right to such extension and the treasurer shall, by entering in red ink on the tax roll opposite the name of such party, extend the time for the payment of such taxes without penalty up to and including the first day of June, 1934. All such taxes which shall not have been paid prior to March 22, 1934, when local treasurers are required to settle with the county treasurer, shall be returned delinquent, and, unless paid before the fourth Monday of June thereafter, the lands covered thereby shall be advertised for sale and sold at the same time and in the same manner and treated in all respects as other delinquent taxes, except that the owners of such lands shall be entitled to pay such taxes at the amount extended upon the local tax roll without penalty, interest, or other charges at any time before the first day of June, 1934. If the owner shall pay such taxes as herein provided to the local treasurer before delinquent return, or to the county treasurer after that date and before the first of June following, the treasurer to whom such payment is made in each case shall issue a tax receipt in full for the payment thereof, which shall have the same force and effect as if such payment had been made at the regular time for the payment of taxes. But if such taxes shall not have been paid before the first day of June, 1934, they shall be enforced by tax sale and shall be subject to the same interest, penalties, and charges as other delinquent taxes.



"Section 2. Any taxes on which affidavits for extension of time were filed pursuant to Section 1 of this act that are paid to any county treasurer up to and including June 1, 1934, shall be paid over to the town, city, or village wherein such taxes were assessed. The town, city, or village treasurer shall on June 15, 1934, make a supplemental settlement with the county treasurer for the part of such taxes due the county as county taxes. Such settlement shall be made as provided in subsection (2) of section 74.15 of the statutes.

"Section 3. The county treasurer shall, on the fourth Monday of June in the year 1934, make out a statement of all lands upon which the taxes have been returned as delinquent and which then remained unpaid, except public lands held on contract and lands mortgaged to the state, containing a brief description thereof, with an accompanying notice stating that so much of each tract or parcel of land described in said statement as may be necessary therefor will, on the first Tuesday in August next thereafter and the next succeeding days, be sold by him at public auction at some public place, naming the same, at the seat of justice of the county, for the payment of taxes, interest, and charges thereon; and if in any county no seat of justice shall be established then at such public place therein as he may select; and cause such statement and notice to be published in a newspaper printed in his county, if there be one, and if there be none, then in a newspaper printed in an adjoining county, if there be one, but if there be no newspaper printed in the same or an adjoining county, then such statement and notice shall be published in the official state paper, which statement and notice shall in all cases be published once in each week for two successive weeks prior to said first Tuesday in August, and such treasurer shall also, at least two weeks previous to said day, cause to be posted up copies of said statement and notice in at least four public places in such county, one of which copies shall be posted up in some conspicuous place in his office; but it shall be unlawful for any county treasurer to publish such statement and notice in any newspaper in his county that has not been regularly and continuously published in such county once in each calendar week for at least two years immediately before the date of such notice, if there be a newspaper which has been so published in such county; and any county treasurer who shall violate the provisions of this section shall forfeit a sum equal to the fees allowed by law for such publications, to be sued for and recovered in a civil action brought in the name of the state of Wisconsin, which penalty shall be paid into the school fund. It is the purpose of this section to extend the tax sales for the year 1934. All provisions of this section for the purpose of such sale, shall supersede all inconsistent provisions of subsection (1) of section 74.33 of the statutes.

"Section 4. This act shall take effect upon passage and publication.

"Approved January 31, 1934." -pp. 17-19.

"Governor Schmiedeman has asked that all county treasurers adjourn the sale of delinquent taxes on real estate until October 15, 1934 and that they refrain from delivery of warrants for levying upon personal property for delinquent taxes until that date.

"The Governor made his request in the form of a proclamation to the chairmen of the county boards, the treasurers, sheriffs and district attorneys of Wisconsin counties. He urged that the officers in each county having authority over tax sales consult with each other in order that there be no confusion and a general uniform procedure for effecting the postponement."



"The last special session of the legislature postponed the time of tax sales from the second Tuesday in June to the first Tuesday in August. The Governor asked that the county treasurers this year select and offer each day some parcel of real estate upon which the county holds a prior certificate from the first Tuesday in August until October 15 in order to bring the procedure within the meaning of the law. Sales to private bidders would not take place until October 15.

"Drought and unemployment were listed by Governor Schmedeman as the reasons for his request." -Wisconsin Taxpayer 2(12): 47. June 15, 1934.

### WYOMING

#### Legislation Enacted - 1933 Regular Session.

Wyoming. Laws, statutes, etc. Session laws ... passed by the twenty-second state legislature convened at Cheyenne, January 10, 1933. Adjourned, February 18, 1933. 214 pp. Sheridan, The Mills Company, 1933.

Chapter 72. Original Senate File No. 8. "An Act to amend and re-enact Sections 115-2303, 115-2329, 115-2334, 115-2337, 115-2342 and 115-2343, Wyoming Revised Statutes, 1931, relating to delinquent taxes; providing the rate of interest thereon; creating a lien upon real estate therefor; providing for the redemption of real property from tax sales; limiting the time for such redemption; and fixing penalties and interest to be charged; providing for the issuance by county treasurers of deeds to unredeemed lands and the form thereof; providing for the disposition of real estate purchased by counties at tax sales and redemption therefrom; limiting the time of such redemption and fixing the penalties and interest to be charged thereon. Be it enacted...

"Section 1. That Section 115-2303, Wyoming Revised Statutes, 1931, be amended and re-enacted to read as follows:

"Section 115-2303. On the tenth day of November and the tenth day of May of each year, all unpaid taxes which are due and payable, according to the provisions of Section 115-2301 shall become delinquent and draw interest at the rate of eleven per centum per annum until paid or collected by distress or sale, and taxes upon real estates are hereby made a perpetual lien thereon against all persons or corporations, except the United States and this state, and taxes due from any person or corporation on personal property shall be a lien on real estate owned by such person or corporation, subject, however, to all prior existing valid liens; provided, however, that no property shall be sold for taxes, except in the manner now provided by the laws of the state of Wyoming.'....

"Section 2. That Section 115-2329, Wyoming Revised Statutes, 1931, be amended and re-enacted to read as follows:

"Section 115-2329. Real property sold under this article may be redeemed at any time before the expiration of four years from and after the date of the sale, by the payment to the treasurer of the proper county, to be held by him subject to the order of the purchaser, of the amount for which the same was sold, with three per cent. on the same, with eight per cent interest per annum on the whole amount from date of sale and the amount of all taxes accruing after such sale, with eight per cent interest per annum on such

subsequent taxes, unless such subsequent taxes have been paid by the person for whose benefit the redemption is made, which fact may be known by the collector's receipt; provided, that after the purchaser shall have given notice of intention to apply for a treasurer's deed for the lands embraced in any such certificate, such purchaser shall be entitled to his actual expenses exclusive of attorney's fees incurred in the service of the same. In order to recover the same from the owner of said land, such person shall file a sworn statement of such expense with the county treasurer, and the amount of such expense shall be by the county treasurer added to the sum required for the redemption of said land from such sale.'...

"Section 7. This act shall take effect and be in force from and after its passage.

"Approved February 16, 1933." -pp. 83-86.

Chapter 73. Original Senate File No. 49. "An Act to amend and re-enact Section 115-2307, Wyoming Revised Statutes, 1931, relating to the advertising by the county treasurer of notice of sale of real property for delinquent taxes." -p. 86.

Effective from and after passage.

Approved Feb. 16, 1933.

Provides for the advertising for sale by the county treasurers "in the manner now provided by law, previous to the first week in September in each year, all real property within their respective counties upon which the taxes either real or personal have not been paid for the preceding year or years..."



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